

2009

2009 Annual Report of the Town of New Portland

New Portland (Me.)

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2009 ANNUAL REPORT OF THE TOWN OF New Portland



This year we would like to recognize our Historical Society and all the hard work they have done and continue to do to preserve our town's history.

Year End December 31, 2009

"The Town of New Portland is an equal opportunity employer and service provider"

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TOWN OFFICERS

MODERATOR

Kenneth Lexier.....2010

SELECTMEN

Janet White, ChairmanMarch 2010
Douglas Archer.....March 2012
Lorie Agren.....March 2011

TOWN MANAGER, TREASURER, TAX COLLECTOR, GENERAL ASSISTANCE ADMINISTRATOR, HEALTH OFFICER

Stacie Rundlett.....Indefinite

SCHOOL DIRECTORS S. A. D. #74

Eugene Hutchins.....June 2011
Valerie Pinkham.....June 2010
Dale Earle.....June 2012(resigned)

TOWN CLERK, REGISTRAR OF VOTERS, TOWN WARDEN

Rebecca Taylor.....March 2012

ROAD COMMISSIONER

Gary C. Agren.....March 2012

SURVEYORS OF WOOD AND LUMBER

Richard Atwood · Gerald Strickland

RECREATION COMMITTEE

Judi Wills, Cynthia Atwood, Heidi Tolman,

FIRE CHIEF

Jethro "Kip" Poulin III

DEPUTY CHIEFS

Brian Rundlett · Wayne Rundlett

CODE ENFORCEMENT OFFICER, PLUMBING INSPECTOR

Robert DunphyMarch 2010

ANIMAL CONTROL OFFICER

Lorie Agren.....March 2010

BUDGET COMMITTEE

(2010 BUDGET)

Eugene Hutchins · Bertrand Dyer
Andrea Reichert · Bonnie Atwood
Judi Wills

BOARD OF APPEALS

Thomas Dodd (2009)

Kenneth Whitney (2009)
Alfred Bolduc (2009)
Audra Swanson (2009) resigned

MUNICIPAL ADVISORY COMMITTEE

Judi Wills(2009)

NEWPORTLAND COMMUNITY LIBRARY BOARD OF TRUSTEES

Joan Moes, Petrina Bearor, Shelby Newell,
Nona Young, Stephanie Campbell, Jen Menear,
Dorothy Carter, Lolly Phoenix, Gail Sylvain,
Debbie LeBeau

TOWN HISTORIAN

Marilyn Gorman

STATE SENATOR (DISTRICT 4)

Peter Mills

<u>State Address</u>	<u>Home Address</u>
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Senate Chamber	PO Box 9
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State House Station III Augusta, ME 04333	Skowhegan, ME 04976 pmills@mainelegal.net
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Toll Free 1-800-423-6900 (In Sessions Only)

Tel: 474-3324

STATE REPRESENTATIVE (DISTRICT 88)

Wright H. Pinkham Sr.

<u>State Address</u>	<u>Home Address</u>
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House of Representatives State House Station #2 Augusta, ME 04333-0002 Tel:(Voice) 207-287-1400 (TTY)207-287-4469	1480 Long Falls Dam Rd Lexington Twp., ME 04961 wrightfor88@tds.net Tel: 628-2916
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PLANNING BOARD

Peter Gardner, Chairman.....2011 Peter Virgin.....2010 Brian Rundlett.....2012
Alfred Bolduc.....2011 Mary Butler.....2012 (resigned)Audra Swanson.....2010

United States Senate

WASHINGTON, DC 20510-1904

January 19, 2010

Town of New Portland
PO Box 629
New Portland, ME 04954

Dear Citizens of New Portland:

In 2009, I began my third term in the United States Senate. I remain deeply honored by the trust the people of Maine have placed in me, and I appreciate this opportunity to report on some highlights of my recent work in the U.S. Senate.

A significant accomplishment came in December when the President signed transportation legislation that includes a provision I authored to create a one-year pilot project to allow trucks weighing up to 100,000 pounds to use federal highways in Maine. This is moving heavy trucks off Maine's secondary roads and out of our downtowns and onto our modern, multi-lane, controlled access highways for one year, during which time a study of the impact on safety, commerce and road wear-and-tear would be conducted. In addition, this change helps to level the economic playing field, as neighboring states already have this exemption.

My appointment in early 2009 to the powerful Appropriations Committee has allowed me to have greater influence on the funding of priorities that are important to Mainers, such as shipbuilding, health care, education, and transportation, while also giving me the ability to continue pressing for the elimination of wasteful spending that exacerbates our federal deficit.

As a member of the Senate Armed Services Committee, I continue to be an advocate for Bath Iron Works, the Portsmouth Naval Shipyard, the Maine Military Authority in Limestone, and the many other defense contractors and institutions in Maine that contribute so much to our national security. In August, I traveled to Iraq and Afghanistan and had the opportunity to meet with many service men and women from Maine. My conversations with them were the most important aspect of my trip to the region. Our troops are brave, dedicated, compassionate, and highly skilled. I will continue to work hard to ensure that they have the support their difficult missions require.

Perhaps the greatest challenge facing our nation continues to be the struggling economy, and among my highest priorities are getting our people back to work and our economy back on track. That is why in early 2009 I joined a bipartisan effort to pass the American Recovery and Reinvestment Act. The bill contains robust infrastructure spending, significant funding for state aid and education, and tax relief for low- and middle-income families and for small businesses. As a result of this bill, Maine is receiving approximately \$133 million for highway investments, more than \$50 million combined for the Clean Water and Drinking Water State Revolving Funds, and \$70.5 million for weatherization and energy efficiency projects.

Energy policy remains another great challenge: America's reliance on foreign oil harms our economy, our security, and our environment. Meeting the challenge of developing energy alternatives will provide great opportunities for Maine to build an economy for the future, with new industries and thousands of good jobs. This endeavor received a significant boost last October when the U.S. Department of Energy announced an \$8 million grant for deepwater offshore wind research at the University of Maine, and Congress also approved \$5 million I sponsored for the Maine Offshore Wind Initiative at UMaine. This January, the U.S. Department of Commerce announced a \$12.4 million laboratory construction grant for the University of Maine. I strongly advocated for these projects because, with some of the strongest winds in the nation off our coast and some of

the best engineers in the field, Maine has great potential as an ideal location for offshore wind projects and can take the lead in the development of clean, renewable, and affordable energy for America. Estimates are that development of five gigawatts of offshore wind in Maine – enough to power more than 1 million homes for a year – could attract \$20 billion of investment to our state and create more than 15,000 green energy jobs that would be sustained over 30 years.

Of course, this past year brought not just successes. A disappointment was the failure of Congress to produce bipartisan health care reform legislation that would contain soaring costs and provide more choices for struggling families and small businesses. I am deeply concerned about the nearly \$500 billion in Medicare cuts included in the bill.

It is fiscally irresponsible to raid Medicare – a program which already has long-term financing problems – to pay for a new entitlement program, particularly at a time when the number of Medicare beneficiaries is on the rise. The bill would saddle Maine's hospitals with some \$800 million in Medicare cuts over the next ten years, and could push one in five hospitals, nursing homes, and home health providers into the red. Ultimately, such cuts could jeopardize access to care for millions of our nation's seniors.

As the Ranking Member of the Senate Homeland Security Committee, I am committed to ensuring that our nation is as safe as possible and that government is better prepared to respond to disasters. The Christmas Day terrorist attempt to detonate explosives on an aircraft reminds us of the dangers we continue to confront. My homeland security priorities include further strengthening our defenses against terrorism and providing our first responders with the resources they need.

On March 19, 2009, I reached a personal milestone when I cast my 4,000th consecutive roll call vote, continuing a record of participating in every single roll call vote since I first came to the Senate in 1997. I am grateful for the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact my Augusta office at 207-622-8414, or visit my website at <http://collins.senate.gov>. May 2010 be a good year for your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

Congress of the United States
House of Representatives
Washington, DC 20515

January, 2010

COMMITTEES:
VETERANS' AFFAIRS
SUBCOMMITTEE ON HEALTH
CHAIRMAN

TRANSPORTATION AND INFRASTRUCTURE
SUBCOMMITTEE ON HIGHWAYS AND TRANSPORTATION
SUBCOMMITTEE ON RAILROAD, PIPELINES
AND HAZARDOUS MATERIALS
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT
PUBLIC BUILDINGS AND
EMERGENCY MANAGEMENT

SMALL BUSINESS
SUBCOMMITTEE ON RURAL AND URBAN
ENTREPRENEURSHIP
SUBCOMMITTEE ON FINANCE AND TAXATION

Dear New Portland residents and friends,

This past year, Mainers have faced many challenges. Yet as I travel across our state, I am inspired by the stories I hear of people coming together to help their friends, families and communities. I also continue to hear from many people who are worried about losing their jobs, heating their homes, putting food on the table and getting affordable health care. Although there are a few hopeful signs that our nation's economy is beginning to recover, there is much more we need to do to help Maine's economy.

As an example, I am very pleased that late last year the newly-created Northern Border Regional Commission received funding and will now be able to start working to create economic development and job creation projects in the most economically distressed areas of Maine, New Hampshire, Vermont and northern New York.

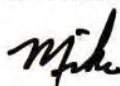
I am also pleased that Congress authorized a pilot program that would exempt Maine's interstate highways from the 80,000 pound federal truck weight limit and help get larger trucks off our back country roads. This is a good first step in addressing this issue, and I will continue to work to find a lasting solution that will improve road safety and increase productivity.

Our country has also taken important steps forward in protecting and improving veteran's benefits and health care. In October, I joined a number of my colleagues at the White House as President Obama signed the Veterans Health Care Budget Reform and Transparency Act. The legislation, which I helped introduce earlier this year, authorizes funding for the Department of Veterans Affairs (VA) medical care programs one year in advance of the start of each fiscal year, helping to end decades of uneven budget cycles and funding shortfalls that have contributed to the rationing of VA health care and inadequate access to treatment for our veterans.

Finally, my staff and I remain committed to providing quality constituent services whether it is help with cutting through red tape or a question about federal programs and benefits. If my office may ever be of assistance, please do not hesitate to contact me at my Waterville office at 207-873-5713 or by emailing me through my web page at <http://www.house.gov/michaud>. While on my website, I also encourage you to sign up for occasional e-mail updates on issues important to Mainers.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud
Member of Congress

SELECTMEN'S BUDGET REPORT
Appropriations for 2008, 2009 and tentative for 2010

	2008.....	2009.....	2010
Administration			
Town Charges	9,000.00.....	9,000.00.....	9,000.00
Town Officers Salaries	58,806.00.....	68,350.00.....	69,320.00
Social Security	6,500.00.....	6,500.00.....	7,000.00
Town Office (oil, electricity)	5,200.00.....	7,519.88.....	5,890.00
Insurance	21,857.76.....	16,794.00.....	15,922.00
TOTAL ADMINISTRATION	101,363.76.....	108,163.88.....	107,132.00
Tax Assessing, Billing, Revaluations, Maps	1,105.00.....	1,500.00.....	1,500.00
MMA Dues	1,427.00.....	1,496.00.....	1,511.00
Town Audit	4,500.00.....	4,650.00.....	5,000.00
Winter Road Account(Taxation Portion Only).....	72,000.00.....	72,000.00.....	110,000.00
Summer Road Account(Taxation Portion Only)	29,000.00.....	32,050.00.....	38,500.00
Special Summer Road Projects	00.....	00.....	10,000.00
Grader Replacement Account.....	10,000.00.....	10,000.00.....	10,000.00
Road Tarring Account.....	10,000.00.....	10,000.00.....	12,000.00
Cemeteries.....	2,450.00.....	2,450.00.....	2,450.00
Cemetery Headstone Maintenance.....	12,000.00.....	1,200.00.....	1,200.00
Street Lights.....	4,600.00.....	4,700.00.....	4,600.00
Ambulance/Rescue	30,511.00.....	27,459.50.....	23,455.00
Fire Department	37,965.00.....	42,598.00.....	35,139.00
Fire Truck Replacement Fund	5,000.00.....	5,000.00.....	5,000.00
Fire Truck Debt Service.....	13,629.00.....	13,629.00.....	13,629.00
Fire Fighter Certification Fund	3,202.00.....	3,500.00.....	2,971.00
Animal Control	2,500.00.....	2,500.00.....	2,500.00
General Assistance.....	2,500.00.....	2,500.00.....	2,500.00
People Who Care Food Cupboard	750.00.....	750.00.....	1,500.00
New Portland Community Library	1,500.00.....	2,000.00.....	2,500.00
Legal Fees	1,500.00.....	1,500.00.....	1,500.00
Transfer Station Operation.....	46,480.00.....	50,160.00.....	51,316.00
Capital Account for Grant Matching Funds.....	3,000.00.....	2,500.00.....	3,000.00
Kennebec Valley Council of Governments	1,105.00.....	1,105.00.....	1,105.00
Newsletter.....	3,000.00.....	3,000.00.....	3,000.00
Trio Licensing Fees.....	3,194.00.....	6,512.60.....	4,072.74
Recreation.....	750.00.....	800.00.....	0.00
Abatements	1.00.....	1.00.....	1.00
Christmas Lights	00.....	500.00.....	00
Fire Station Payment.....	5,993.00.....	5,993.00.....	5,993.00
Bicentennial	2,500.00.....	00.....	00
Website development(from Surplus)	1,300.00.....	00.....	00
In frame overhaul on 1995 Pierce (from Surplus).....	10,544.00.....	00.....	00
Foam Pr0 1600 installation on Pierce (from Surplus).....	14,000.00.....	00.....	00
Total Town Meeting Appropriations	\$427,314.76	\$420,267.98	\$468,906.74

Other Assessments:

Education, SAD #74\$423,357.50....\$431,728.00

County Tax.....	\$138,686.11....	\$142,661.94
TIF financing plan.....	\$29,596.50....	\$31,569.50
Overlay.....	\$10,975.15....	\$18,629.81
Total Assessments	\$1,029,930.02	\$1,044,857.23

Allowable Deductions:

State Revenue Sharing	(85,000.00)	(75,569.09)
Other Revenue	(46,022.77)	(34,113.44)
Homestead Exemption Reimbursement.....	(26,480.25)	(28,963.60)
Donations00.....	.00
Surplus.....	.00.....	.00
Net Assessment for Commitment	\$872,427.00	\$906,211.10

Other Town Meeting Appropriations

Road Grant Fund.....	\$45,000.00....	\$45,000.00
Excise Taxes	\$121,200.00....	\$121,200.00
Surplus00.....	.00

Total Budget.....	\$1,038,627.00....	\$1,072,411.10
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ASSESSOR'S REPORT

2009 Valuation

Real Property

Value of Land	\$20,505,700.00
Value of Buildings	\$39,153,800.00
Exemption Amount.....	(\$3,620,450.00)
Net Real Estate Value	\$56,039,050.00

Personal Property

Personal Property Value	\$217,900.00
Total Value	\$56,256,950.00

Appropriations

County Tax.....	\$142,661.94
Municipal Appropriation	\$414,167.98
School/Education Appropriation.	\$431,728.00
TIF financing plan amount.....	\$31,569.60
Overlay.....	\$18,629.81
Total Appropriations	\$1,038,757.33

Less Specific Amounts Allowed by Law

Homestead Exemption Reimbursement.....	\$28,963.60
Tree Growth Reimbursement.....	\$22,000.00
Veterans Reimbursement	\$1,615.00
Franchise Fees.....	\$498.44
Interest on Taxes	\$10,000.00
State Municipal Revenue Sharing.....	<u>\$75569.09</u>
Net Assessment for Commitment	\$900,111.20

Assessment Mil Rate

Real Estate	\$56,039,050.00	X .016 =	\$896,624.80
Personal Property	\$217,900.00	X .016 =	<u>\$ 3,486.40</u>
	\$ 56,256,950.00	X .016 =	\$900,111.20

Respectfully submitted by,
New Portland Board of Selectmen

Lorie Agren
Douglas Archer
Janet White

ABATEMENTS

RECEIPTS

From Overlay.....	1,69.32
Taxation.....	1.00
TOTAL.....	1,670.32

EXPENDITURES

2005 Real Estate

Charles Costello.....	125.75
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2006 Real Estate

Charles Costello.....	307.99
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2007 Real Estate

Charles Costello.....	294.78
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2009 Real Estate

Carroll Ockert.....	60.80
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Dean Lishness.....	105.00
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Donald & Helen Browne.....	136.00
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Margaret Bienert.....	606.40
-----------------------	--------

Anthony Vitale.....	33.60
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TOTAL.....	1,670.32
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STATE OF MAINE REIMBURSEMENTS

RECEIPTS

Tree Growth Reimbursements	22,181.55
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Veteran's Reimbursement	1,615.00
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TOTAL	\$23,796.55
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EXPENDITURES

Used to reduce Tax Commitment	23,796.55
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TOTAL.....	\$23,796.55
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TAX COLLECTOR'S REPORT

2009 ASSESSMENT

2009 Net Assessment for Commitment	900,111.20
2009 Supplemental.....	4,598.08
2009 Taxes paid in 2008	(2,708.17)
TOTAL.....	\$902,001.11

2009 COLLECTIONS AND CREDITS

2009 Real Estate Taxes Collected.....	752,059.07
2009 Supplemental Collected	4,410.00
2009 Personal Property Taxes Collected	2,953.60
2009 Abatements	941.80
2009 Real Estate Taxes Receivable	141,103.84
2009 Personal Property Taxes Receivable.....	532.80
TOTAL	\$902,001.11

OTHER YEARS COLLECTIONS AND CREDITS

2008 Real Estate.....	77,292.90
2007 Real Estate	17,094.62
2006 Real Estate	3,622.21
2005 Real Estate	941.10
2004 Real Estate	1,021.71
2003 Real Estate	764.52
2002 Real Estate	101.43
2010 Prepaid Taxes.....	3,109.06
Other years Supplemental	30.36
2008 Personal Property	851.22
2007 Personal Property.....	279.84
TOTAL	\$105,108.97

BOAT EXCISE TAXES

RECEIPTS

2009 Taxes Received	\$1051.22
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EXPENDITURES

Lapsed to Surplus.....	\$1,051.22
------------------------	------------

MOTOR VEHICLE EXCISE TAXES

RECEIPTS

2009 Motor Vehicle Excise Taxes Received	121,220.71
TOTAL.....	\$121,220.71

EXPENDITURES

Transferred to Winter Roads.....	88,000.00
Transferred to Summer Roads	33,200.00
Lapsed to Surplus.....	20.71
TOTAL.....	\$ 121,220.71

MOTOR VEHICLE REGISTRATIONS

RECEIPTS

2008 Receipts.....58,528.47

TOTAL.....58,528.47

EXPENDITURES

To Treasurer of State58,286.95

Reimbursements for overpayments.....241.52

TOTAL.....58,528.47

INLAND FISHERIES AND WILDLIFE REGISTRATIONS BOATS, ATV'S, SNOWMOBILES, HUNTING AND FISHING LICENSES

RECEIPTS

2009 Receipts.....13,115.62

From Overlay.....90.25

TOTAL.....13,205.87

EXPENDITURES

To Treasurer of State.....13,205.87

TOTAL.....13,205.87

PLUMBING INSPECTIONS

RECEIPTS

2009 Receipts.....1,777.00

TOTAL.....1,777.00

EXPENDITURES

Paid to Plumbing Inspectors.....1,373.75

Paid to Treasurer of State.....403.25

TOTAL.....1,777.00

2009 DELINQUENT REAL ESTATE TAXES

*.....	222.40	Dulac, Gregory W.....	1,228.00
Anderson, Albert	350.40	Dulac, Gregory W.....	209.60
Anderson, Eric	257.60	Earle, Dale E.....	3,064.00
Andrews, Fred C.....	715.20	Eastbrook Timber Co. Inc.....	376.00
Atwood, Cynthia M	2,172.00	Edes, Donald W	704.80
Atwood, David R	480.80	Emery, Brian J.....	340.80
Atwood, David R	248.00	*.....	3,868.00
Atwood, Lyndon F Jr	1,764.00	Emery, William M.....	1,052.80
Augelli, Douglas.....	220.40	Files, Roberta A & Ricky	1,254.40
Austin, Dennis.....	219.20	*.....	80.80
Belanger, Earl A	1,151.25	*.....	160.00
Betts, Jeffery	387.20	*.....	2,864.00
Black, Douglas	52.80	Forsley, Christine M	1,286.40
Boucher, Steven W	2,748.86	Foss, Dawn	155.20
Bouley, Joseph A.....	446.40	*.....	1,136.00
Boyer, Donald K.....	1,226.48	Goodrich, Edward A.....	124.80
Bran, Donald.....	211.20	Graham, Sarah.....	621.90
Brashears, James.....	247.20	Grassey, Paul S	2.10
Brown, Raymond	128.00	Hall, John E.....	880.00
Brown, Stuart	3.33	Hall, Steven L	1,000.00
Bumpus, Sandra B	393.60	Handrahan, Danika	1,004.00
Butler, Christopher A	204.80	*.....	203.20
Cafarelli, Kathy L.....	249.60	Harriman, James S	534.40
Cafarelli, Kathy L.....	244.80	Hayward, Brooke S	132.20
Cafarelli, Kathy L.....	265.60	Hayward, Brooke S.....	20.80
Cahill, Patricia.....	166.40	Heist, Dianne M	110.74
Campbell, Andrew A.....	720.80	Hernberg, Peter	444.80
Campbell, Jessica A	2,983.00	Hilton, Anita M.....	144.00
Cantara, Elizabeth A.....	692.80	Hoar, Charles D.....	928.00
Carson, Todd B	342.81	Howard, William K & Julie	420.80
Charette, John E	171.20	Hunt, Howard W.....	823.20
Chick, Freeman L	299.20	Huntley, Lee	279.17
Christen, Leah	176.00	Jeffords, Scott A	2.07
Churchill, Donna J	978.40	Johnson, Harry	8.34
Coburn, Patrick M.....	160.00	Katsiaficas Steve N (ET AL).....	504.00
Coburn, Patrick M.....	164.80	Kazanjan, Morris N	392.00
Cossaboom, Phillip Jr.....	159.67	Kazanjan, Morris N	1,428.80
Costa, Robert C.....	308.80	Kellet, Peter & Candace	934.40
Costa, Robert C.....	408.80	*.....	3,064.80
Cross, Joy A	432.82	King Charran ET AL.....	326.40
Cullen, Bret.....	166.40	Knighton, Cherylann.....	3,205.60
Dalrymple, Teri.....	644.00	*.....	482.40
Daubenberger, Lori B	212.00	Lambert, Aaron S	695.20
Decker, Kendall B Jr.....	51.20	Lancaster, Arlene	556.00
Diehl, Timothy A.....	1,064.57	Larouche, Donald H	787.20
Domino, Agnes(Trustee).....	196.80	Larue, Conrad	29.40
Dulac, Gregory W.....	188.80	Larue, Conrad R	40.30

*	6.94
Lebeau, Debra	4.80
Lebeau, Debra	335.20
Lo-Bob Inc	2,256.00
Louiselle, Lloyd M	2,301.60
Mayfam Irrevocable Living Trust	102.40
Mayfam Irrevocable Living Trust	107.20
Mayfam Irrevocable Living Trust	158.40
Mayfam Irrevocable Living Trust	745.60
Mayfam Irrevocable Living Trust	852.80
Maynard, John	1,029.60
Maynard, John	131.20
Maynard, John	484.80
Maynard, John	19.20
*	1,014.40
*	24.00
Mears, Fred	108.80
Mears, William	1,019.20
Mears, William A III	248.00
Megarry, Mary Ann Kul	784.00
*	521.60
Morrison, Jeffrey	452.52
Morse, Christopher	4,723.20
Morton, Bernard F	137.60
Niemi, Lance N	680.80
Northrup, Jeanne M	932.80
Parker, Donna D	522.40
Pease, Ray A	296.00
Pease, Ray A	460.80
Perigo, Dan J	1,270.40
Perry, Brian R	331.20
Phelps, Norman A	1,316.80
Philbrick, Noel I	1,277.60
*	14.81
Porter, Leisa D	562.40
Poulin, Christopher H	1,863.20
Poulin, Joseph G	59.20
Poulin, Joseph G	121.60
Poulin, Raymond	204.00
Poulin, Richard	343.92
Poulin, Richard E	1,740.00
Poulin, Richard Jr	468.00
Provost, Nancy A	257.60
Pusateri, Kathy	757.61
Read, Gail F	809.60
Reese, Ridgon L	115.20
Reese, Ridgon L	2,184.00
Rice, Marilyn E	512.00
Riley, Patrick J	317.78

*	296.00
Roderick, Gill W	707.20
Roderick, Gill W	177.60
Ruggiero, Robert	542.40
*	510.40
Sawyer, Marion F	857.60
Sayles, John C	884.00
Scanlon, Thomas	184.00
Scanlon, Thomas	188.80
Scarry, Robert M	3.54
Schonfarber, Pamela	1,300.00
Sibley, Ellen & Virgilio, Barbara	1,480.00
Sibley, Ellen & Virgilio, Barbara	76.80
Sibley, Roger	960.80
Simoneau, Donald Joseph	48.84
Sleeper, Luke John Curtis	591.20
Sorensen, Dianne G	1,032.80
Sova, Bernard A	1,772.80
Sova, Bernard A	1,468.80
Sova, Barnard A	529.60
Spooner, Derek	256.00
*	643.20
Staton, Jarrett J	280.00
Stevens, Todd L	870.40
Stewart, Gary A	281.98
Stickland, Paul H	710.40
Sullivan, Timothy H	3,924.80
Swanson, Audra M	1,416.80
Taylor, Asa R	206.40
Timmerman, William	573.60
Tolman, Mark S	1,100.00
Tolman, Mark S	163.20
Tolman, Terri B	599.20
Tozier, Harold	238.40
Tozier, Harold	724.80
Tozier, Trevor ET AL	888.00
Tripp, Frank E	137.60
Tuttle, Patricia B	39.36
Vetne, John H	337.60
Vetne, John H	280.00
Vigue, Laurie	334.40
Villacci, Regina M	756.80
Vitale, Anthony	1,345.60
Wales, Michael S	1,829.60
Wales, Michael S	310.40
Ward, George	633.60
Warren, Ralph F III	513.60
Washburn, Michael T	214.40
Washburn, Rick	101.14

Webber, Jeffery S	865.60
Weston, Linda A	865.39
Wills, Dana T	1,499.20
Wills, Stanley	672.80
*	817.60
Wright, Tania M	333.59
Wyman, Gayle.	876.00
Yahn, Ethel M	510.40
York, Glenice M	137.60
Young, Orin W	2,340.80
Young, Orin W	1,279.20
TOTAL	\$141,103.84

2009 DELINQUENT PERSONAL PROPERTY TAXES

*	57.60
Bolduc, Alfred.	8.65
Citicorp Vendor Finance	11.20
Lo-Bob Inc	241.60
Poulin, Janet	62.40
TOTAL	381.45

2008 DELINQUENT REAL ESTATE TAXES

Anderson, Albert.	143.25
Betts, Jeffery	364.70
Bouley, Joyce	418.50
Brown, Raymond	121.50
Bumpus, Sandra B.	369.00
Butler, Christopher	187.00
Cahill, Patricia.	38.18
Cullen, Bret.	156.00
Dalrymple, Teri.	333.67
Earle, Dale E.	2,879.72
Eastbrook Timber	325.69
Emery, William M.	60.79
Harriman, James S.	502.50
Hernberg, Peter	277.87
Howard, William K.	396.00
Kellet, Peter & Candace	883.50
King, Charran etal.	306.00
Lambert, Aaron S.	651.75
Lancaster, Arlene	527.25
Lebeau, Debra.	4.50
Lebeau, Debra.	314.25
McMullen, Clarence	756.62
Megarry, Mary Ann.	735.00
Northrup, Jeanne.	500.57
Pease, Ray A.	277.50

Pease, Ray A.	432.00
Poulin, Christopher	825.03
Poulin, Raymond.	203.25
Poulin, Richard	201.40
Poulin, Richard Jr.	465.75
Read, Gail F.	511.36
Rice, Marilyn E.	52.83
Ruggiero, Robert.	514.50
Sorensen, Dianne	609.68
Stevens, Todd.	817.50
Sullivan, Timothy	3,522.75
Tolman, Teri B.	582.75
Vigue, Laurie.	313.50
Vitale, Anthony	1,234.50
Ward, George.	502.87
Warren, Ralph F.	481.50
Wills, Stanley	630.75
Wyman, Gayle.	831.75
TOTAL	\$24,264.98

2008 DELINQUENT PERSONAL PROPERTY TAXES

Poulin, Janet	58.50
TOTAL	\$58.50

2007 DELINQUENT REAL ESTATE TAXES

Anderson, Albert.	214.65
Bouley, Joyce	445.20
Lambert, Aaron S.	195.72
Megarry, Mary Ann Kulp	633.43
Poulin, Raymond.	67.10
Poulin, Richard Jr.	511.98
Ruggiero, Robert.	44.82
Sullivan, Timothy	2,032.52
Vigue, Laurie.	134.31
Wills, Stanley	666.21
TOTAL	\$4,945.94

2007 DELINQUENT PERSONAL PROPERTY TAXES

Poulin, Janet	62.01
TOTAL	\$62.01

2006 DELINQUENT REAL ESTATE TAXES

Anderson, Albert.	214.65
Poulin, Richard Jr	540.60
TOTAL	\$755.25

2006 DELINQUENT PERSONAL PROPERTY TAXES

Chretien, Richard 14.31
TOTAL \$14.31

2005 DELINQUENT REAL ESTATE TAXES

Anderson, Albert G. 466.20
TOTAL **\$466.20**

2005 DELINQUENT PERSONAL PROPERTY TAXES

Chretien, Richard 16.20
TOTAL **\$16.20**

2004 DELINQUENT REAL ESTATE TAXES

* 88.89
TOTAL **\$88.89**

2004 DELINQUENT PERSONAL PROPERTY TAXES

Chretien, Richard H 16.20
TOTAL \$16.20

2003 DELINQUENT PERSONAL PROPERTY TAXES

Chretien, Richard H 14.58
TOTAL **14.58**

DEDICATED SPECIAL ACCOUNTS

TARRING ACCOUNT

1/1/09 Balance 22,766.60
Deposited 2009 Appropriation 10,000.00
Expended in (21,701.52)
Interest Earned 65.70
12/31/2009 Balance 11,130.78

FIREFIGHTER TRAINING FUND

1/1/09 Balance 2,636.89
Deposited 2009 Appropriation 2,800.00
Expended in (2,900.00)
Interest Earned 107.62
12/31/2009 Balance 2644.51

FIRE TRUCK REPLACEMENT FUND

1/1/09 Balance 17,370.03
Deposited 2009 Appropriation 5,000.00

Interest Earned 50.13
12/31/09 Balance 17,420.16

MICROFILM ACCOUNT

KSB Savings 6716
1/1/08 Balance 7,375.76
Interest Earned 18.72
Interest from Inhabitants CD account 223.20
12/31/09 Balance 7,617.68

WILLIAMS FUND

KSB CD 01-40-1457
1/1/09 Balance 10,275.14
Interest Earned 231.70
12/31/09 Balance 10,506.84

BUILDING FUND

(Formerly the Town Office Replacement Fund)
1/1/09 Balance 32,341.68
Transferred to General fund
(2009 Town Office Payment) (3,746.00)
Interest Earned 93.31
12/31/09 Balance 28,688.99

RECREATION FUND

1/1/09 Balance 2,860.49
Expended in 2009 265.00
Interest Earned 8.24
12/31/09 Balance 2,603.73

GRANT MATCHING FUND

1/1/09 Balance 9,403.07
Deposited 2009 Appropriation 3,000.00
Interest Earned 27.13
12/31/09 Balance 12,430.20

LEGAL FEES

1/1/09 Balance 11,871.39
Expended in (11,442.85)
Interest Earned 34.26
12/31/09 Balance 462.80

TOWN OF NEW PORTLAND INHABITANTS

KSB CD 01-40-3973
1/1/09 Balance 10,000.00
Interest Earned 223.20
Transferred to Microfilm Account (223.20)
12/31/09 Balance 10,000.00

JOSEPH WILLIAMS FUND

SSB PASSBOOK 3005428

1/1/09 Balance 357.37
 Interest Earned 79
 12/31/09 Balance 358.16

CEMETERY TRUST FUNDS

SSB CD 10300018460

1/1/09 Balance 1,852.17
 Interest Earned 42.56
 12/31/09 Balance 1,894.73

NEW PORTLAND FLOORING DEVELOPMENT FUND

BSB 1500016308

1/1/09 Balance 55,255.85
 TIF Revenues 31,589.60
 Returned to Business. (15,789.80)
 Interest Earned 337.32
 12/31/09 Balance 71,392.97

ROAD GRANT

1/1/09 Balance 33,990.69
 Deposit DOT LRAP Funds unexpended. 360.00
 Interest Earned 98.18
 12/31/09 Balance 34,088.87

OFFICER'S SALARIES**RECEIPTS**

Town Meeting Appropriation 68,350.00
 From Overlay 195.75
TOTAL 68,470.55

DISBURSEMENTS

Selectmen 9,000.00
 Town Manager 32,615.00
 Deputy Town Manager 5,898.76
 Fire Chief 1,750.00
 Code Enforcement Officer 2,500.00
 Road Commissioner 1,400.00
 Registrar/Warden 195.75
 Town Clerk 3,000.00
 Animal Control Officer. 1,500.00
 Assessor's Agent. 10,250.04
 Consulting pay to former town Manager 361.00
TOTAL 68,470.55

Town Charges**RECEIPTS**

Town Meeting Appropriation 9,000.00
 Motor Vehicle Agent Fees. 3,153.20

Inland Fisheries and Wildlife Agent Fees 232.00
 Copies 105.75
 Lien Fees. 3,307.72
 Postage 102.42
TOTAL **15,795.34**

DISBURSEMENTS

Registry Recording Fees. 1,559.00
 Mileage 3,257.62
 Supplies. 1,552.00
 Postage(includes box rent/bulk mail permit) . . 3,554.55
 Seminars/Training/membership dues/publications . 707.00
 Town Report Printing 1,027.00
 Ballot Clerks 2,121.05
 Advertising 1,076.25
 Copier maintenance contract. 367.50
 Miscellaneous 794.62
 Website 146.25
TOTAL **15,795.34**

Social Security**RECEIPTS**

Town Meeting Appropriation 6,500.00
 Maine State Withholding 1,984.25
 Federal Tax Withholding. 4,178.60
 FICA/Medicare Tax Withholding 7,168.05
 From Overlay 800.54
TOTAL **20,631.44**

DISBURSEMENTS

Paid to Internal Revenue Service 18,647.19
 Paid to Treasurer, State of Maine. 1,984.25
TOTAL **20,631.44**

Town Office**RECEIPTS**

Town Meeting Appropriation 7,519.88
TOTAL **7,519.88**

DISBURSEMENTS

Trash Removal 90.00
 Telephone/Internet 1,938.72
 Fuel Oil 1,798.49
 Electricity 649.87
 Mowing/ower 1,419.99
 Alarm monitoring 250.00
 Cleaning 660.00
 Misc/Contingency. 0.00
 Lapse to surplus 622.81

TOTAL.....7,519.88

INSURANCE

RECEIPTS

Town Meeting Appropriation 16,794.00
Insurance Rebates 1,363.00
Carry Forward from 2008..... 6,768.00
TOTAL.....24,925.00

DISBURSEMENTS

Property & Casualty Pool 10,996.00
Workers Compensation..... 4,389.00
Unemployment Compensation 1,262.00
Payment Bond (new office) 100.00
Carried Forward to 2010..... 8,178.00
TOTAL.....24,925.00

EDUCATION

RECEIPTS

Assessment 431,728.00
TOTAL431,728.00

DISBURSEMENTS

M.S.A.D. #74 431,728.00
TOTAL.....431,728.00

COUNTY TAX

RECEIPTS

Assessment 142,662.00
TOTAL.....142,662.00

DISBURSEMENTS

Paid to County Treasurer 142,662.00
TOTAL.....142,662.00

LEGAL FEES

RECEIPTS

Town Meeting Appropriation 0.00
Transferred from Reserve Account..... 11,442.85
TOTAL..... 11,442.85

DISBURSEMENTS

Corson & Blaisdal, PA 90.00
Bernstein, Shur, Sawyer & Nelson 11,352.85
TOTAL..... 11,442.85

KENNEBEC COUNCIL OF GOVERNMENTS

RECEIPTS

Town Meeting Appropriation 1,105.00
TOTAL.....1,105.00

DISBURSEMENTS

Paid to KVCOG 1,105.00
TOTAL.....1,105.00

MAINE MUNICIPAL ASSOCIATION

RECEIPTS

Town Meeting Appropriation 1,496.00
TOTAL.....1,496.00

DISBURSEMENTS

Paid to MMA. 1,496.00
TOTAL.....1,496.00

TRIO SOFTWARE

RECEIPTS

Town Meeting Appropriation 6,512.60
From Overlay 12.33
TOTAL.....6,524.93

DISBURSEMENTS

Paid to Trio Software 6,524.93
TOTAL.....6,524.93

ASSESSING

RECEIPTS

Town Meeting Appropriation 1500.00
Carry Forward from 2008..... 2,293.61
TOTAL.....3,793.61

DISBURSEMENTS

Expended in 2009 2,290.53
Carry Forward to 2010 1,503.08
TOTAL.....3,793.61

PLANNING BOARD

RECEIPTS

Carried Forward From 2008 2,665.19
Permit fees 525.00
TOTAL.....3,190.19

DISBURSEMENTS

Meeting Stipends 210.00
Carry forward to 2009..... 2,980.19
TOTAL.....3,190.19

RECREATION

RECEIPTS

Transferred from Reserve Account 265.00
TOTAL..... 265.00

DISBURSEMENTS

Little League 105.00
Swim Program 100.00

Prizes for Contest 60.00
TOTAL..... 265.00

LIBRARY

RECEIPTS

Town Meeting Appropriation 2,500.00
TOTAL.....2,500.00

DISBURSEMENTS

Paid to Library 2,500.00
TOTAL.....2,500.00

PROTECTION FIRE DEPARTMENT

RECEIPTS

Town Meeting Appropriation 42,598.00
TOTAL.....42,598.00

DISBURSEMENTS

Electricity 932.01
 Telephone/Internet 718.26
 Volunteer Fire Fighter Pay 7,072.50
 Fuel Oil 7,609.80
 Equipment/Vehicle Maintenance 8,538.62
 Fire Equipment 9,776.63
 Gas and Oil 1,150.05
 Trash Removal 90.00
 Building Maintenance..... 569.72
 Miscellaneous 1,871.74
 Carry forward to 2010 4,268.67
TOTAL.....42,598.00

FIRE FIGHTER TRAINING

RECEIPTS

Town Meeting Appropriation 2,800.00
 From Overlay 100.00
TOTAL.....2,900.00

DISBURSEMENTS

Paid to fire fighters 2,900.00
TOTAL.....2,900.00

FIRE TRUCK REPLACEMENT ACCOUNT

RECEIPTS

Town Meeting Appropriation 5,000.00
TOTAL.....5,000.00

DISBURSEMENTS

Transfer to Reserve Account..... 5,000.00
TOTAL.....5,000.00

FIRE TRUCK DEBT SERVICE

RECEIPTS

Town Meeting Appropriation 13,629.00
TOTAL.....13,629.00

DISBURSEMENTS

Paid to Franklin Savings Bank 13,628.98
 Lapse to surplus 02
TOTAL.....13,629.00

FIRE HOUSE DEBT SERVICE

RECEIPTS

Town Meeting Appropriation 5,993.00
TOTAL.....5,993.00

DISBURSEMENTS

Paid to USDA Rural Development..... 5,993.00
TOTAL.....5,993.00

WATER SOURCE IMPROVEMENTS

RECEIPTS

Carried forward from 2008..... 6,000.00
TOTAL.....6,000.00

DISBURSEMENTS

Dry Hydrant Supplies 661.33
 Carried forward to 2010 5,338.67
TOTAL.....6,000.00

EMA

RECEIPTS

Carried forward from 2008..... 277.13
TOTAL..... 277.13

DISBURSEMENTS

Carried forward to 2010 277.13
TOTAL..... 277.13

AMBULANCE/RESCUE

RECEIPTS

Town Meeting Appropriation 27,459.50
TOTAL.....27,459.50

DISBURSEMENTS

Franklin Memorial Hospital 27,459.50
TOTAL.....27,459.50

STREET LIGHTS

RECEIPTS

Town Meeting Appropriation 4,700.00
TOTAL.....4,700.00

DISBURSEMENTS

Paid to Central Maine Power 4,578.19
 Lapse to Surplus 121.81
TOTAL 4,700.00

ANIMAL CONTROL

RECEIPTS

Town Meeting Appropriation 2,500.00
 Dog License Fees 1,193.32
 Carried Forward from 2008 1,075.00
TOTAL 4,768.32

DISBURSEMENTS

Franklin County Animal Shelter 1,213.65
 Mileage 1,838.76
 Carried Forward to 2010 1,715.91
TOTAL 4,768.32

TRANSFER STATION

RECEIPTS

Town Meeting Appropriation 50,160.00
TOTAL 50,160.00

DISBURSEMENTS

Paid to Town of Kingfield 50,160.00
TOTAL 50,160.00

PUBLIC WORKS • WINTER ROADS

RECEIPTS

Town Meeting Appropriation 160,000.00
 Carried Forward from 2008 31,022.67
TOTAL 191,022.67

DISBURSEMENTS

Paid to Dale Earle 72,988.32
 Paid to G R Taylor & Sons 86,446.54
 Carried Forward to 2010 31,587.81
TOTAL 191,022.67

SUMMER ROADS

RECEIPTS

Carried Forward from 2008 9,858.49
 Town Meeting Appropriation 110,250.00
 Transferred from Tarring account 21,701.52
TOTAL 141,810.01

DISBURSEMENTS

Tarring on Bennett Hill Rd 13,250.00
 Tarring on Tannery Bridge Rd 5,405.00
 Trucking 21,039.00
 Labor/Pickup 7,499.80
 Excavation/Backhoe 10,286.16
 Gravel/Stone 22,591.20
 Rock Raking/Calcium 7,361.02

Grading 9,927.00
 Grader & Water Truck Repair and Maintenance 1,256.40
 Sweeping/Brush Cutting 9,285.33
 Culverts and Signs 7,500.55
 Miscellaneous 14,669.93
 Carry Forward to 2009 11,738.62
TOTAL 141,810.01

TARRING

RECEIPTS

Town Meeting Appropriation 10,000.00
TOTAL 10,000.00

DISBURSEMENTS

Transferred to Reserve Account 10,000.00
TOTAL 10,000.00

ROAD GRANT

RECEIPTS

Received from State of Maine 45,360.00
TOTAL 45,360.00

DISBURSEMENTS

Transferred to Summer Roads
 (to reduce taxation) 45,000.00
 Transferred to reserve account 360.00
TOTAL 45,360.00

GENERAL ASSISTANCE

RECEIPTS

Carried forward from 2008 3,754.21
 Town Meeting Appropriation 2,500.00
TOTAL 6,254.21

DISBURSEMENTS

Case 01-2009 106.00
 Case 02-2009 1,310.80
 Carried forward to 2009 4,837.41
TOTAL 6,254.21

TAX ANTICIPATION INTEREST FUND

RECEIPTS

Carried forward from 2008 4,500.00
TOTAL 4,500.00

DISBURSEMENTS

Carried forward to 2010 4,500.00
TOTAL 4,500.00

NEW TOWN OFFICE DEBT SERVICE

RECEIPTS

Transferred from Building Account 3,746.00

TOTAL.....3,746.00
DISBURSEMENTS
 Paid to Rural Development.....3,746.00
TOTAL.....3,746.00

AUDIT

RECEIPTS
 Town Meeting Appropriation4,650.00
 From Overlay 350.00
TOTAL.....5,000.00
DISBURSEMENTS
 Paid to Purdy Powers & Co5,000.00
TOTAL.....5,000.00

CEMETERIES

RECEIPTS
 Town Meeting Appropriations2,450.00
TOTAL.....2,450.00
DISBURSEMENTS
 Paid to E.N.P. 900.00
 Paid to N.N.P. 900.00
 Paid to W.N.P. 650.00
TOTAL.....2,450.00

CEMETERY HEADSTONE MAINTENANCE

RECEIPTS.....
 Carried Forward from 2008 895.00
 Town Meeting Appropriations 1,200.00
TOTAL.....2,095.00
DISBURSEMENTS
 Carried Forward to 2010.....2,095.00
TOTAL.....2,095.00

GRANT MATCHING FUND

RECEIPTS
 Town Meeting Appropriations3,000.00
TOTAL.....3,000.00
DISBURSEMENTS
 Transferred to Reserve Account3,000.00
TOTAL.....3,000.00

PEOPLE WHO CARE FOOD CUPBOARD

RECEIPTS
 Town Meeting Appropriation 1,000.00
TOTAL.....1,000.00
DISBURSEMENTS

Food Cupboard 1,000.00
TOTAL.....1,000.00

CHRISTMAS LIGHTS

RECEIPTS
 Carried Forward From 2008 203.22
 Town Meeting Appropriation 0.00
TOTAL..... 203.22
DISBURSEMENTS
 Carried Forward to 2010..... 203.22
TOTAL..... 203.22

SNOWMOBILE GRANTS

RECEIPTS
 Received from State of Maine 11,500.76
TOTAL.....11,500.76
EXPENDITURES
 Paid to Wire Bridge Sno Travelers 11,500.76
TOTAL.....11,500.76

REWIRING EAST BRIDGE FOR CHRISTMAS LIGHTS

RECEIPTS
 Town Meeting Appropriation 1,200.00
TOTAL.....1,200.00
DISBURSEMENTS
 Paid to Ace Electric..... 1,200.00
TOTAL.....1,200.00

ASSESSOR'S AGENT REPORT

There were a total of 55 property transfers in 2009. Way down from last year, and 75% of those transfers were between family members and spouses. In 2009 there was not a lot of growth in new homes. There were 3 new homes and approximately 12 finished or close to finish from last year and previous years. We are still committing taxes at a 95% compared to the state of Maine's valuation of New Portland. Unfortunately land values took a big hit due to decrease of tree growth values which means I will be taking a look at our current land values with my State auditor and other local assessors to try to come up with a solution to get us back up to 100% so we can all take full advantage of our exemptions. Speaking of exemptions, I am happy to see so many new applications for 2009! Again, if you are not sure if you are receiving exemptions or if you can qualify for exemptions please call me at the office at (207)628-4441.

I have also received many new building permits which is maybe a good sign that the economy is picking up a bit! April 1st will be here before we know it so I will be out and about to visit the properties and take measurements and photos. To set up an appointment with me call me at the office (207)628-4441. I will be set up in the office on Thursday April 1st, 2010 from 10am to 2pm to answer any and all questions. Please feel free to come in and see me and discuss any problems or concerns you may have.

Have a great rest of the winter and I'll see you all in the spring!

Respectfully submitted,

Audra Swanson, CMA
Assessors Agent

TOWN CLERK'S REPORT

Births.....	7
Males.....	3
Females.....	4
Deaths.....	11
Oldest Male.....	97
Youngest Male.....	52
Oldest Female.....	88
Youngest Female.....	55
Marriages.....	9
Oldest Groom.....	50
Youngest Groom.....	20
Oldest Bride.....	50
Youngest Bride.....	20

Respectfully Submitted,
Rebecca Taylor
Town Clerk

**New Portland Fire Department
2009 Annual Report**

To the Citizens of New Portland:

During the year 2009 your Fire Department responded to the following 41 calls for assistance, of which 7 were request for mutual aid, which 4 of those were structure fires, 1 chimney fire, 1 forest fire and 1 to stand by at the mutual station.

Vehicle Accidents	17	Structure Fires	2
Downed Power Lines	5	Vehicle Fires	1
EMS Assist /Rescue	5	Chimney Fires	1
Fire Alarm/report of smoke	3	Utility Pole Fire	1
Mutual Aid Calls	7	Bon Fire	1

This year our call volume was reduced from last year's request for assistants of 52 calls. So far in 2010 till the end of January we already have 6 calls

In submitting our budget request I have tried to keep our budget as low as possible given the poor economic conditions that we all face in our personal lives. We have asked for some funds to be able to build a storage room at back of the bay in the station. So we can keep the bay area cleaner and better use of space, along with being able to secure the items and materials.

You will see that we have asked for some funds to be taken from surplus for pump repairs. We had both the Pierce and Tanker hit with sand while fighting a structure fire on the River Road in the fall of 2009. The Pierce was taken in for repairs, to make it serviceable. The pump which is rated at 1500 gallons per minute is now performing at approximately 1350 GPM. The tanker has not been serviced yet. We were trying to get both pumps repaired if possible. We were given estimate range of \$20,000 to \$24,000 to repair both pumps.

We have started an in house training program to bring all of the fire fighters up to and in compliance with minimum standards on structural fire attack. Also we have a planned training in Emergency Vehicle Operation training with Kingfield along with a joint training sessions with Kingfield and Carrabassett Valley in coming months.

I want to express my thanks and recognition to all the New Portland Firefighters who make up the Fire Department. The town is very lucky to have them.

Respectfully Submitted,
Kip Poulin, Fire Chief

NEW PORTLAND COMMUNITY LIBRARY 2009 ANNUAL REPORT

The library had a great celebration of its 20th anniversary by having a Community Read where everybody in the town was encouraged to read "Arundel" by Kenneth Roberts. We ended up with a discussion about it at the regular book club meeting in September. We also had a pre-revolutionary enactment and display of artifacts by Bruce Bean and his wife Evelyn. We were pleased with the many community members who attended this event and thanks to Lolly Phoenix organizing this and making it such a success.

Our Librarian, Jill Lattin, has been busy updating and managing the Library website. She also procured E-Rate for our computers and phone which saves us money. She, along with Kathy Garland and Joye Earle have caught up with the processing and shelving our back log of books. All of the adult books are now catalogued on line.

The Friends of the Library under the capable direction of Stephanie Campbell and Pete Bearor have continued the monthly sessions of various topics of interest to the community. We have had instructions on knitting, crocheting and scrap booking, plus our annual February chocolate feast. These are all open to the public and the details are in the New Portlander each month. They are free, open to the public and refreshments are available. They meet on the third Wednesday of the month at 6:30. The FOL also continues their fund raising activities with the yearly Plant, Book, and Bake Sale and Ice Cream Social.

The Library continues its monthly book club which meets on the second Thursday at 6:30. This is open to the public and we have many lively discussions on both new and classical literature.

We would like to welcome four new members of the board, Shelby Newell, Jennifer Menear, Gail Sylvain, and Deb LeBeau. We had two members who resigned, Russ Morey and Deb Clague. We would like to thank them for their long years of, many times, thankless, service to the library. Both will be missed.

At the annual meeting in January the following officers were elected: Pete Bearor, President; Dotty Carter, Vice President; Jen Menear, Treasurer; and Stephanie Campbell; Secretary.

The Library hours are Monday, Wednesday, Thursday from 4 - 6, and Saturday 10-12. We urge you to visit the Library, use the computers, check our movie or a book, and if we don't have what you want we can get it from inner-library loan. The library belongs to the citizens of New Portland, so please attend our activities and if there is a program you would like us to present, let us know. We would also like to thank the town of New Portland for their continued support of their Library.

Respectfully submitted for the Board of Trustees by Joan Moes.

Library Board Members:

Petrina Bearor
Stephanie Campbell
Dorothy Carter
Deb Lebeau
Jennifer Menear
Joan Moes
Shelby Newell
Lolly Phoenix
Gail Sylvain
Nona Young

ANIMAL CONTROL OFFICER'S REPORT

Animal control has had a busy year. A lot of people in our community have had to make some tough decisions about their pets. I have had to take a lot of animals to the shelter, because people cannot afford to feed them or they just have had to make a choice what is best. I do commend anyone in the community that has made that decision. I know it was hard but hopefully better days are coming. Mileage for animal control was up due to two bridges being out for the summer. I did not raise the budget because I hope that things will get better this coming year. If you have any animal concerns please call me at 628-2919.

Lorie Agren
Animal Control Officer

SELECTMEN'S LETTER OF TRANSMITTAL

We the Selectmen thank the many employees that help New Portland run smoothly. Thanks again to all department heads, board and committee members, Assessing Agent, Code Enforcement Officer, Fire Chief and all volunteer firefighters, Animal Control Officer, Town Manager, Deputy Town Manager, Road Commissioner and the Town Clerk, great job by everyone.

The town has a newly constructed bridge spanning the Gilmond Stream on Route 16. The State did the construction work and it is much wider and safer for all of our travels.

The nationwide recession has also gripped the State and New Portland. We, the selectmen worked hard with holding our budget last year and planning well so that we could hold the mil rate steady. The upcoming future will be a test for our strength in budgeting.

Because we here in New Portland have been frugal and have some funds in surplus we may be able to ride the storm. Budgets from now on needed to be streamlined. State funding will also be to cut many programs that aid the selectmen in paying our debts. Without these funds the mil rate will be hard to hold to the current rate but the selectmen will certainly try, for we also need our taxes not to increase if possible.

Community spirit is still alive and strong in this beautiful town of ours New Portland.

Community dinners, winter carnivals, we come together to celebrate our neighbors, and our town. Take a moment and enjoy our community, in the Maine woods.

After twelve years of service as a selectman, Janet White has decided not to run for office again. We want to thank her for her time that she has given to the town. Good luck in her future endeavors.

We would like to end this transmittal letter with congratulations to Nona Young, the current holder of the New Portland's Longevity Cane. Remember, it's everyone's goal to reach for the honor, live a long life and enjoy our community of New Portland.

Thank you

Selectmen:
Janet White, Chair
Lorie Agren
Douglas Archer

TAXPAYER'S NOTICE

REAL ESTATE:

If you have constructed, altered or removed any buildings since April 1, 2009 and on or before April 1, 2010, please notify the Town Office at 628-4441.

BUSINESS PERSONAL PROPERTY:

If you have started a new business, you need to notify the Town Office. In accordance with Title 36, Section 706 of the Maine Revised Statutes, failure to furnish lists of taxable property or any of the aforementioned changes on or before dates requested will bar one's right to an abatement of taxes.

EXEMPTIONS:

Taxation is the rule and exemption is the exception. If you think your property should have an exemption, and you are not already receiving it, you have an obligation to make the assessors aware of the legal category of exemption the property may qualify for. All notifications and applications for exemption shall be made no later than April 1, 2010 for the 2010-tax year. In the case of property owned by individuals, possible exemptions for certain veterans and blind persons are described below.

VETERANS:

All veterans who will be 62 years of age on or before April 1, 2010, any widow or minor children of veterans who would have been 62 years of age as of April 1, 2010 should contact the Town Office to see if they are eligible for a tax exemption. Any veteran who is receiving 100% disability pension from the Veterans Administration should call to see if they are eligible for an exemption. Applications for veteran's exemption must be made to the Town Office on or before April 1, 2010. If you are currently receiving a veteran's exemption, you need not reapply.

BLIND:

Any person who is declared blind by a licensed doctor should notify the Town Office on or before April 1, 2010 to see if he or she is eligible for a tax exemption. If you are already receiving such an exemption, you need not reapply.

HOMESTEAD:

If your primary residence is located in New Portland, and you have owned a home in Maine for at least the twelve months prior to April 1, 2010, you may qualify for a homestead exemption. This application must also be received by April 1, 2010 to affect your 2010 tax bill. If you are already receiving this exemption, you need not reapply.

Respectfully Submitted,
Douglas Archer
Janet White
Lorie Agren
New Portland Board of Selectmen

TOWN MEETING WARRANT

State of Maine
February 22, 2010
County of Somerset

Greetings:

To Stacie Rundlett, Warden, a resident of New Portland, the County of Somerset, State of Maine.

In the name of the State of Maine, you are hereby required to notify the voters of the Town of New Portland, in said county, qualified by law to vote in town affairs, to meet at the Fire Station, 911 River Rd, in said town, on Saturday, the sixth day of March, 2010 at nine thirty (9:30 a.m.) in the morning, then and there to act on the following articles to wit:

Art. 01. To choose a moderator to preside at said meeting.

Art. 02. To see what sum of money the town will vote to raise and appropriate for Administration charges for the calendar year 2010

Selectmen Recommend 107,132.00

Budget Committee Recommends 107,132.00

Officer's Salaries.....	69,320.00
Town Charges.....	9,000.00
Town Office.....	5,890.00
Social Security.....	7,000.00
Insurance.....	<u>15,922.00</u>
Total	107,132.00

Art. 03. To see what sum of money the town will vote to raise and appropriate for the Kennebec Valley Council of Governments annual membership dues.

Selectmen Recommend 1,105.00

Budget Committee Recommends 1,105.00

Art. 04. To see what sum of money the town will vote to raise and appropriate for annual dues to the Maine Municipal Association.

Selectmen Recommend 1,511.00

Budget Committee Recommends 1,511.00

Art. 05. To see what sum of money the town will vote to raise and appropriate for the continuing fund for the town's matching share of any or all state grants.

Selectmen Recommend 3,000.00

Budget Committee Recommends 3,000.00

Art. 06. To see what sum of money the town will vote to raise and appropriate for assessing, tax mapping, and tax billing for calendar year 2010.

Selectmen Recommend 1,500.00

Budget Committee Recommends 1,500.00

- Art. 07. To see what sum of money the town will vote to raise and appropriate to subsidize the operation costs of an Ambulance/Rescue service for the calendar year 2010
- Selectmen Recommend 23,455.00 Budget Committee Recommends 23,455.00
- Art. 08. To see what sum of money the town will vote to raise and appropriate for the Town Audit for the calendar year 2010
- Selectmen Recommend 4,800.00 Budget Committee Recommends 4,800.00
- Art. 09. To see what sum of money the town will vote to raise and appropriate for summer roads for the calendar year 2010
- Selectmen Recommend 116,700.00 Budget Committee Recommends 116,700.00
- Taxation.....38,500.00
Road Grant.....45,000.00
Excise.....33,200.00
- Art. 10. To see what sum of money the town will vote to raise and appropriate for winter roads for the calendar year 2010
- Selectmen Recommend 198,000.00 Budget Committee Recommends 198,000.00
- Taxation.....100,000.00
Excise88,000.00
Carry forwards.....10,000.00
- Art. 11. To see what sum of money the town will vote to raise and appropriate for the continuing road Tarring account
- Selectmen Recommend 12,000.00 Budget Committee Recommends 12,000.00
- Art. 12. To see what sum of money the town will vote to raise and appropriate for street lights for calendar year 2010
- Selectmen Recommend 4,600.00 Budget Committee Recommends 4,600.00
- Art. 13. To see what sum of money the town will vote to raise and appropriate for operating expenses of the New Portland Fire Department for calendar year 2010
- Selectmen Recommend 35,139.00 Budget Committee Recommends 35,139.00
- Art. 14. To see what sum of money the town will vote to raise and appropriate for the continuing Fire Truck Replacement Fund
- Selectmen Recommend 5,000.00 Budget Committee Recommends 0.00

- Art. 15. To see what sum of money the town will vote to raise and appropriate for the continuing Fire Fighter Training Account
- Selectmen Recommend 2,971.00 Budget Committee Recommends 2,971.00
- Art. 16. To see what sum of money the town will vote to raise and appropriate for the Loan payment for the fire station
- Selectmen Recommend 5,993.00 Budget Committee Recommends 5,993.00
- Art. 17. To see what sum of money the town will vote to raise and appropriate for Debt Service for the 1995 Pierce Fire Truck.
- Selectmen Recommend 13,629.00 Budget Committee Recommends 13,629.00
- Art. 18. To see what sum of money the town will vote to raise and appropriate for animal control for calendar year 2010
- Selectmen Recommend 2,500.00 Budget Committee Recommends 2,500.00
- Art. 19. To see what sum of money the town will vote to raise and appropriate for the betterment and upkeep of cemeteries
- Selectmen Recommend 2,450.00 Budget Committee Recommends 2,450.00
- Art. 20. To see what sum of money the town will vote to raise and appropriate for repair and Maintenance of headstones at the cemeteries (this account to be controlled by and invoices to be paid directly by the town)
- Selectmen Recommend 1,200.00 Budget Committee Recommends 1,200.00
- Art. 21. To see what sum of money the town will vote to raise and appropriate in support of the New Portland Community Library
- Selectmen Recommend 2,500.00 Budget Committee Recommends 2,500.00
- Art. 22. To see what sum of money the town will vote to raise and appropriate for the expenses to Produce the New Portlander newsletter
- Selectmen Recommend 3,000.00 Budget Committee Recommends 3,000.00
- Art. 23. To see what sum of money the town will vote to raise and appropriate to pay the towns share of the 2010 operating expenses of the Kingfield/New Portland Transfer Station
- Selectmen Recommend 51,316.00 Budget Committee Recommends 51,316.00
- Art. 24. To see what sum of money the town will vote to raise and appropriate for the continuing Legal Fees account

Selectmen Recommend 5,000.00

Budget Committee Recommends 1,500.00

- Art. 25. To see what sum of money the town will vote to raise and appropriate for the TRIO software licensing fees for the calendar year 2010

Selectmen Recommend 4,072.74

Budget Committee Recommends 4,072.74

- Art. 26. To see what sum of money the town will vote to raise and appropriate for General Assistance for the calendar year 2010

Selectmen Recommend 2,500.00

Budget Committee Recommends 0.00

- Art. 27. To see what sum of money the town will vote to raise and appropriate in support of the People Who Care Food Cupboard

Selectmen Recommend 1,500.00

Budget Committee Recommends 1,500.00

- Art. 28. To see what sum of money the town will vote to raise and appropriate for a reserve account for grader replacement

Selectmen Recommend 10,000.00

Budget Committee Recommends 0.00

- Art. 29. To see if the town will vote to appropriate from Surplus an amount not to exceed \$24,000.00 for repairs (on pumps) on the fire trucks

Selectmen Recommend 24,000.00

Budget Committee Recommends 12,000.00

- Art. 30. To see what sum of money the town will vote to raise and appropriate for a Special Road Project on Hancock Pond Rd (funds to be deposited in a special account until project is scheduled in coming years)

Selectmen Recommend 10,000.00

Budget Committee Recommends 0.00

- Art. 31. To see if the town will vote to raise and appropriate \$1.00 for abatements for the calendar year 2010

Selectmen Recommend YES

Budget Committee Recommends YES

- Art. 32. To see if the town will vote to authorize the selectmen to purchase corporate bonds for the treasurer and tax collector for the calendar year 2010

Selectmen Recommend YES

- Art. 33. To see if the town will vote to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the 2010 annual budget during the period from January 1, 2011 to the 2011 annual town meeting

Selectmen Recommend YES

- Art. 34. To see if the town will vote to authorize the selectmen and treasurer to use overlay for accounts exceeding appropriated amounts

- Selectmen Recommend YES
- Art. 35. To see if the town will vote to charge the maximum rate of interest allowed by law on all unpaid taxes beginning thirty days after commitment of said taxes or on October 1st, whichever is later
- Selectmen Recommend YES The maximum rate for 2010 is 7.00%
- Art. 36. To see if the town will vote to set the rate of 3% at which interest will be paid on refunds of but later rebated
- Selectmen Recommend YES
- Art. 37. To see if the town will vote to authorize the town manager to appoint a budget committee for the calendar year 2011
- Selectmen Recommend YES
- Art. 38. To see if the town will vote to authorize the tax collector to accept prepayments of taxes not yet committed
- Selectmen Recommend YES
- Art. 39. To see if the town will vote to authorize the selectmen and treasurer to use Surplus (undesignated fund balance) to reduce taxes as they deem necessary for the 2010 tax year
- Selectmen Recommend YES
- Art. 40. To see if the town will vote to authorize the selectmen, on behalf of the town, to sell and dispose of any real estate acquired by the town for nonpayment of taxes thereon. If the deed is executed in favor of the delinquent owner or his/her successor in interest. The deed shall be executed and delivered upon payment of outstanding taxes, interest, and costs. Otherwise, the deed shall be executed and delivered only after obtaining bids and after advertising sale in two newspapers or periodicals having a circulation that includes New Portland at least 15 days prior to the date that bids are due. The selectmen to reserve the right to accept and reject any and all bids.
- Art. 41. To see if the town will vote to increase the property tax levy limit established for New Portland by State law in the event that the municipal budget approved by the proposed articles will result in a tax commitment that is greater than the property tax levy limit.
- Art. 42. To see if the town will vote to accept the following categories of state funds during the fiscal year beginning July 1, 2010
1. Municipal Revenue Sharing
 2. Local Road Assistance
 3. State aid for education
 4. Public Library state aid per capita
 5. Civil Emergency Funds
 6. Snowmobile registration monies and grants
 7. Veteran's exemption reimbursement
 8. Tree Growth reimbursement
 9. General Assistance reimbursement
 10. Homestead exemption reimbursement

11. State grant and other funds(this category includes all funds that are not included in items 1-11 above)

The registrar of voters hereby gives notice that she will be in session for the purpose of revising and correcting the list of voters at the Fire Station at 9:15 a.m. on the day of the meeting.

GIVEN UNDER OUR HANDS THIS TWENTY-SECOND (22ND) DAY OF FEBRUARY IN THE YEAR OF OUR LORD TWO THOUSAND TEN (2010)

Town of New Portland
Board of Selectmen

A true copy of the Warrant:

Lorie Agren
Douglas Archer
Janet White, Chairman

Stacie Rundlett
Town Manager
Warden & Constable

Financial Statements

Town of New Portland, Maine

December 31, 2009

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Town of New Portland, Maine

December 31, 2009

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Independent Auditors' Report

**To the Board of Selectmen
Town of New Portland
New Portland, Maine**

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of New Portland, Maine, as of and for the year ended December 31, 2009, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with United States generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of New Portland, Maine as of December 31, 2009, and the respective changes in financial position and cash flows, where applicable, and the respective budgetary comparison for the General Fund, thereof and for the year then ended, in conformity with United States generally accepted accounting principles.

The Management's Discussion and Analysis, as listed in the table of contents, is not a required part of the basic financial statements but is supplementary information required by United States generally accepted accounting principles. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Purdy Powers & Company
Professional Association

**Portland, Maine
February 19, 2010**

Certified Public Accountants & Business Advisors

Marc J. Powers, CPA, CVA
Richard E. Emerson, Jr., CPA, CVA

David J. Shorette, CPA, CVA
Dana O. Dakers, CPA, MST, MBA

Bruce D. Moir, CPA, JD, MPA
James D. Tatham, CPA

Management's Discussion and Analysis

Town of New Portland, Maine

As management of the Town of New Portland, Maine, we offer readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended December 31, 2009. The Town's financial performance is discussed and analyzed within the context of the accompanying financial statements and disclosures following this section.

Financial Highlights

- The Town's assets exceeded liabilities by \$1,243,773 as of December 31, 2009, compared to \$1,231,500 as of December 31, 2008.
- The Town's governmental funds General Fund Balance was \$427,262 as of December 31, 2009, compared to \$421,620 as of December 31, 2008.

Overview of the Financial Statements

The Management's Discussion and Analysis introduces the Town's basic financial statements. The basic financial statements include three components: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. The Town also includes in this report supplemental information to the basic financial statements.

Government-wide Financial Statements

The government-wide financial statements include a Statement of Net Assets and a Statement of Activities. These statements provide information about the activities of the Town as a whole and present both a long-term and short-term view of the Town's finances. Financial reporting at this level is similar to the accounting used by most private-sector companies.

The Statement of Net Assets includes all assets and liabilities, with the difference reported as net assets. Over time, increases or decreases in the Town's net assets are one indicator of whether its financial health is improving or deteriorating. Evaluation of the overall economic health requires other non-financial factors, such as changes in the Town's property tax base and the condition of the Town's roads, as well as many others.

The Statement of Activities reports the current year change in net assets. This statement includes all of the current year's revenues and expenses regardless of when cash is received or paid.

The Statement of Net Assets and the Statement of Activities are divided into two kinds of activities:

- **Governmental activities:** Most of the Town's basic services are reported here, including the police, fire, general administration, streets, and ambulance. Sales taxes, franchise fees, fines, and state and federal grants finance most of these activities.

Management's Discussion and Analysis - Continued

Town of New Portland, Maine

- Business-type activities: if the Town charges a fee to customers to help it cover all or most of the cost of certain services it provides.

Fund Financial Statements

For governmental activities, these statements focus on how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the Town's operations in more detail than the government-wide statements by providing information about the Town's most significant funds. The remaining statements provide financial information about activities for which the Town acts solely as a trustee or agent for the benefit of those outside of the government.

Financial Analysis of the Town as a Whole - Government-wide Financial Statements

The following schedule is a summary of nets assets for the years ended December 31, 2009 and December 31, 2008:

	<u>Governmental Activities</u>		
	<u>2009</u>	<u>2008</u>	<u>Change</u>
Current and other assets	\$ 824,691	\$ 805,630	\$ 19,061
Capital assets	<u>641,779</u>	<u>670,968</u>	<u>(29,189)</u>
Total Assets	1,466,470	1,476,598	(10,128)
Long-term liabilities	187,169	201,464	(14,295)
Other liabilities	<u>35,528</u>	<u>43,634</u>	<u>(8,106)</u>
Total Liabilities	222,697	245,098	(22,401)
Net assets:			
Invested in capital assets, net of related debt	454,610	469,504	(14,894)
Restricted	-	-	-
Unrestricted	<u>789,163</u>	<u>761,996</u>	<u>27,167</u>
	<u>\$ 1,243,773</u>	<u>\$ 1,231,500</u>	<u>\$ 12,273</u>

Management's Discussion and Analysis - Continued

Town of New Portland, Maine

The following schedule is a summary of the statement of activities for the years ended December 31, 2009 and December 31, 2008:

	<u>Governmental Activities</u>		
	<u>2009</u>	<u>2008</u>	<u>Change</u>
Revenues:			
Program revenues:			
Charges for services	\$ 14,517	\$ 13,919	\$ 598
Operating grants and contributions	45,000	48,821	(3,821)
General revenues:			
Property taxes	904,710	858,027	46,683
Excise taxes	122,272	126,780	(4,508)
Intergovernmental	137,379	175,052	(37,673)
Interest	2,194	9,699	(7,505)
Miscellaneous	4,804	4,310	494
Total Revenues	<u>1,230,876</u>	<u>1,236,608</u>	<u>(5,732)</u>
Expenses:			
General			
General government	137,470	123,384	14,086
Public safety	106,262	117,104	(10,842)
Public works	276,482	288,039	(11,557)
Health and sanitation	51,577	47,481	4,096
Education	431,728	423,358	8,370
Unclassified	206,210	264,640	(58,430)
Interest on debt	8,874	9,646	(772)
Total Expenses	<u>1,218,603</u>	<u>1,273,652</u>	<u>(55,049)</u>
Change in Net Assets	<u>\$ 12,273</u>	<u>\$ (37,044)</u>	<u>\$ 49,317</u>

Management's Discussion and Analysis - Continued

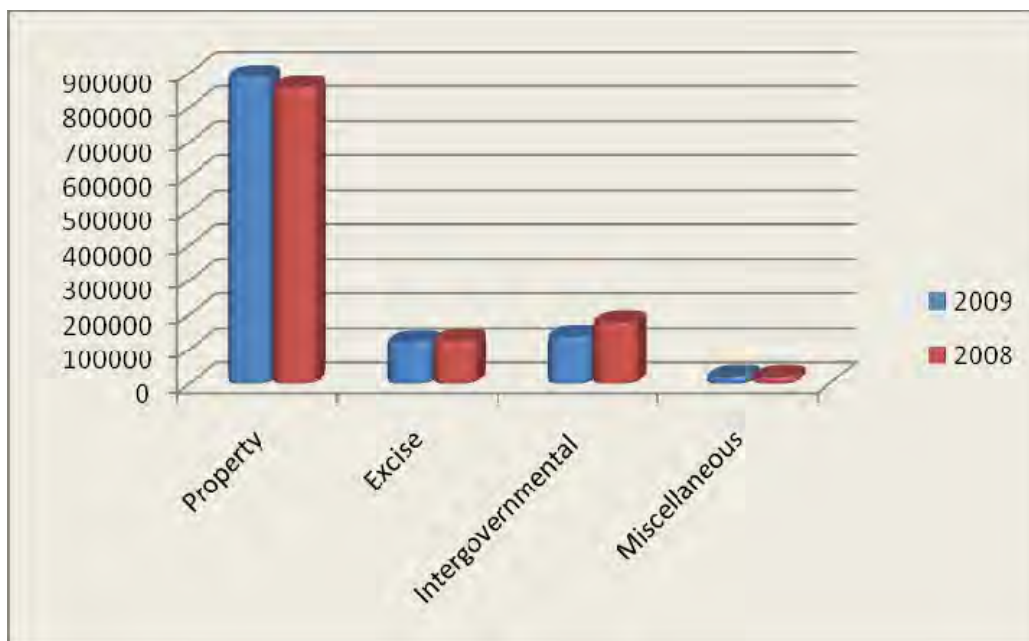
Town of New Portland, Maine

Financial Analysis of the Town's Funds - Fund Financial Statements

Our analysis of the Town's major funds begins with the fund financial statements and provides detailed information about the most significant funds-not the Town as a whole. Some funds are required to be established by State law. However, many other funds are established to help control and manage money for particular purposes or to show the Town is meeting legal responsibilities for using certain taxes, grants, and other money. The Town reports governmental funds and a proprietary fund.

- Governmental funds - Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. We describe the relationship, or differences, between governmental activities, reported in the Statement of Net Assets and the Statement of Activities, and governmental funds in reconciliation at the bottom of the fund financial statements.

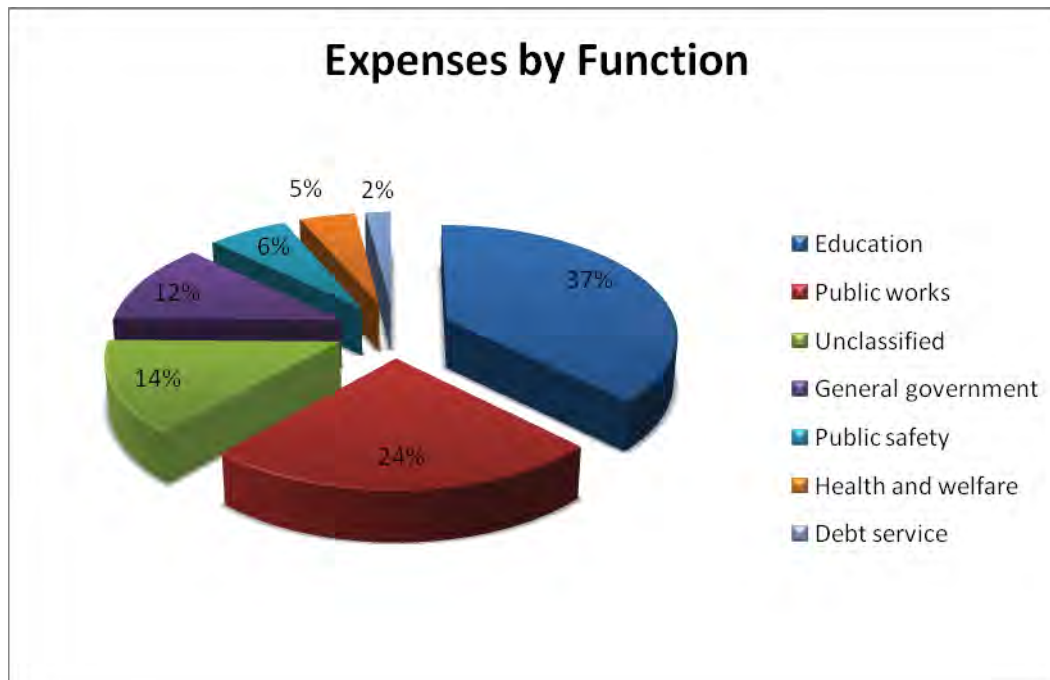
Comparative annual revenues in the general fund were as follows:



Management's Discussion and Analysis - Continued

Town of New Portland, Maine

Current year expenditures were made up of the following:



Capital Assets

As of December 31, 2009, the Town of New Portland's investment in capital assets for its governmental activities amounted to \$932,491 compared to \$921,732 last year. This investment includes land, buildings, equipment, and vehicles.

This year's major additions included turnout gear for the fire department and a new calcium spreader.

Management's Discussion and Analysis - Continued

Town of New Portland, Maine

Governmental			
	Activities		Increase
	<u>2009</u>	<u>2008</u>	<u>(Decrease)</u>
Land	\$ 19,491	\$ 19,491	\$ -
Land improvements	9,900	9,900	-
Buildings and improvements	408,067	408,067	-
Vehicles and equipment	<u>495,033</u>	<u>484,274</u>	<u>10,759</u>
Totals at cost	\$ 932,491	\$ 921,732	\$ 10,759
Total accum depreciation	<u>290,712</u>	<u>250,764</u>	<u>39,948</u>
Net Capital Assets	\$ 641,779	\$ 670,968	\$ (29,189)

Long Term Liabilities

At year-end, the Town had \$187,169 in outstanding bonds and note payable compared to \$201,446 last year. There were no new borrowings during the year.

CONTACTING THE TOWN'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, visit the Town Office in New Portland or call 628-4441.

Statement of Net Assets

Town of New Portland, Maine

As of December 31, 2009

	<u>Governmental Activities</u>
Assets	
Cash	\$ 652,208
Taxes receivable	24,828
Tax liens receivable	146,866
Accounts receivable	789
Capital assets, net of accumulated depreciation	<u>641,779</u>
Total Assets	1,466,470
Liabilities	
Accounts payable	29,793
Accrued interest payable	2,796
Taxes paid in advance	2,939
Long-term liabilities:	
Portion due or payable within one year:	
Bonds and note payable	14,882
Portion due or payable after one year:	
Bonds and note payable	<u>172,287</u>
Total Liabilities	<u>222,697</u>
Net Assets	
Invested in capital assets, net of related debt	454,610
Restricted	1,700
Unrestricted	<u>787,463</u>
Total Net Assets	<u>\$ 1,243,773</u>

See accompanying independent auditors' report and notes to financial statements.

Statement of Activities

Town of New Portland, Maine

For the Year Ended December 31, 2009

Function/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
General government	\$ 137,470	\$ 14,517	\$ -	\$ (122,953)
Public safety	106,262	-	-	(106,262)
Public works	276,482	-	45,000	(231,482)
Health and sanitation	51,577	-	-	(51,577)
Education	431,728	-	-	(431,728)
Unclassified	206,210	-	-	(206,210)
Interest on long-term debt	8,874	-	-	(8,874)
Total Governmental Activities	\$ 1,218,603	\$ 14,517	\$ 45,000	(1,159,086)

General revenues:

Taxes:

Property	904,710
Excise	122,272
Intergovernmental	137,379
Interest income	2,194
Miscellaneous	4,804

Total General Revenues 1,171,359

Change in Net Assets 12,273

Net assets at beginning of year 1,231,500

Net Assets at End of Year \$ 1,243,773

See accompanying independent auditors' report and notes to financial statements.

Balance Sheet - Governmental Funds

Town of New Portland, Maine

As of December 31, 2009

	General	Other Governmental Funds	Total Governmental Funds
Assets			
Cash	\$ 416,857	\$ 235,351	\$ 652,208
Taxes receivable	24,828	-	24,828
Tax liens receivable	146,866	-	146,866
Accounts receivable	789	-	789
Due from other funds	26,743	26,089	52,832
Total Assets	<u>\$ 616,083</u>	<u>\$ 261,440</u>	<u>\$ 877,523</u>
Liabilities and Fund Balances			
Liabilities			
Accounts payable	\$ 29,793	\$ -	\$ 29,793
Taxes paid in advance	2,939	-	2,939
Deferred property taxes	130,000	-	130,000
Due to other funds	26,089	26,743	52,832
Total Liabilities	<u>188,821</u>	<u>26,743</u>	<u>215,564</u>
Fund Balances			
Reserved for:			
Endowments	-	1,700	1,700
Unreserved:			
Designated for future year's expenditures	61,884	232,997	294,881
Undesignated	365,378	-	365,378
Total Fund Balances	<u>427,262</u>	<u>234,697</u>	<u>661,959</u>
Total Liabilities and Fund Balances	<u>\$ 616,083</u>	<u>\$ 261,440</u>	<u>\$ 877,523</u>

See accompanying independent auditors' report and notes to financial statements.

**Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Assets**

Town of New Portland, Maine

As of December 31, 2009

Total Fund Balances - Governmental Funds	\$ 661,959
---	-------------------

Amounts reported for governmental activities in the Statement of
Net Assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of capital assets, net of accumulated depreciation is:	641,779
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Property tax revenues are presented on the modified accrual basis of accounting in the governmental funds but in the Statement of Activities, property tax revenue is reported under the accrual method. The balance in deferred property tax revenue in the governmental funds as a liability is:	130,000
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Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term and related liabilities at year-end consist of:

Bonds and note payable	\$ (187,169)	
Accrued interest payable	<u>(2,796)</u>	
		<u>(189,965)</u>

Total Net Assets - Governmental Activities	<u>\$ 1,243,773</u>
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See accompanying independent auditors' report and notes to financial statements.

**Statement of Revenues, Expenditures and Changes in Fund Balances -
Governmental Funds**

Town of New Portland, Maine

For the Year Ended December 31, 2009

	General	Other Governmental Funds	Total Governmental Funds
Revenues			
Taxes			
Property	\$ 889,710	\$ -	\$ 889,710
Excise	122,272	-	122,272
Intergovernmental	137,019	45,360	182,379
Miscellaneous	20,315	1,200	21,515
Total Revenues	1,169,316	46,560	1,215,876
Expenditures			
Current			
General government	134,914	-	134,914
Public safety	75,967	-	75,967
Public works	280,144	-	280,144
Health and welfare	51,577	-	51,577
Education	431,728	-	431,728
Unclassified	157,352	48,858	206,210
Debt service - principal	14,277	-	14,277
- interest	9,091	-	9,091
Total Expenditures	1,155,050	48,858	1,203,908
Revenues Over (Under) Expenditures	14,266	(2,298)	11,968
Other Financing Sources (Uses)			
Operating transfers in	48,746	57,370	106,116
Operating transfers out	(57,370)	(48,746)	(106,116)
Total Other Financing Sources (Uses)	(8,624)	8,624	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses	5,642	6,326	11,968
Fund balances at beginning of year	421,620	228,371	649,991
Fund Balances at End of Year	\$ 427,262	\$ 234,697	\$ 661,959

See accompanying independent auditors' report and notes to financial statements.

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities

Town of New Portland, Maine

As of December 31, 2009

Net Change in Fund Balances - Total Governmental Funds \$ 11,968

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital asset additions as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation expense differed from capital asset additions in the current period:

Capital asset additions	\$ 10,759	
Depreciation expense	<u>(39,948)</u>	(29,189)

Property tax revenues are presented on the modified accrual basis of accounting in the governmental funds but in the Statement of Activities, property tax revenue is reported under the accrual method. The current year change in deferred property tax revenue reported in the governmental funds and not in the Statement of Activities is:

15,000

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. This is the principal portion of debt service payments:

14,277

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

Change in accrued interest payable	<u>217</u>
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Change in Net Assets of Governmental Activities \$ 12,273

See accompanying independent auditors' report and notes to financial statements.

**Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund (Budgetary Basis)**

Town of New Portland, Maine

For the Year Ended December 31, 2009

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Final Budget</u>
				<u>Positive (Negative)</u>
Revenues				
Taxes				
Property	\$ 900,111	\$ 900,111	\$ 889,710	\$ (10,401)
Excise	121,200	121,200	122,272	1,072
Intergovernmental	139,648	139,648	137,019	(2,629)
Miscellaneous	10,498	10,498	20,315	9,817
Total Revenues	<u>1,171,457</u>	<u>1,171,457</u>	<u>1,169,316</u>	<u>(2,141)</u>
Expenditures				
Current				
General government	139,291	139,291	134,914	4,377
Public safety	78,333	78,333	75,967	2,366
Public works	311,131	311,131	280,144	30,987
Health and welfare	56,414	56,414	51,577	4,837
Education	431,728	431,728	431,728	-
Unclassified	170,994	170,994	157,352	13,642
Debt service - principal	14,277	14,277	14,277	-
- interest	13,591	13,591	9,091	4,500
Total Expenditures	<u>1,215,759</u>	<u>1,215,759</u>	<u>1,155,050</u>	<u>60,709</u>
Revenues Over (Under) Expenditures	<u>(44,302)</u>	<u>(44,302)</u>	<u>14,266</u>	<u>58,568</u>
Other Financing Sources (Uses)				
Operating transfers in	48,746	48,746	48,746	-
Operating transfers out	(57,370)	(57,370)	(57,370)	-
Utilization of designated surplus	71,553	71,553	-	(71,553)
Utilization of undesignated surplus	-	-	-	-
Total Other Financing Sources (Uses)	<u>62,929</u>	<u>62,929</u>	<u>(8,624)</u>	<u>(71,553)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ 18,627</u>	<u>\$ 18,627</u>	<u>5,642</u>	<u>\$ (12,985)</u>
Fund balance at beginning of year			<u>421,620</u>	
Fund Balance at End of Year			<u>\$ 427,262</u>	

See accompanying independent auditors' report and notes to financial statements.

Notes to Financial Statements

Town of New Portland, Maine

Note A - Summary of Significant Accounting Policies

The Town of New Portland, Maine was incorporated in 1808 and operates under a Selectmen -Town Manager form of government. The accounting policies of the Town of New Portland conform to generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. The more significant accounting policies established in GAAP and used by the Town are discussed below.

Principles Determining Scope of Reporting Entity

The basic financial statements include the accounts of all Town operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in GAAP include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the Town holds the corporate powers of the organization
- the Town appoints a voting majority of the organization's board
- the Town is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the Town
- there is fiscal dependency by the organization on the Town

Based on the aforementioned criteria, the Town of New Portland has no component units.

Basis of Presentation

Government-wide Financial Statements

The statement of net assets and statement of activities report information about the reporting government as a whole. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note A - Summary of Significant Accounting Policies - Continued

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, liabilities, fund equity, revenues, and expenditures.

Governmental Activities

Governmental funds are identified as either general, special revenue, capital projects, or permanent funds based upon the following guidelines.

The *General Fund* is the operating fund of the Town and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific sources (other than major capital projects or expendable trusts) that are legally restricted to expenditures for specified purposes.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Permanent Funds are used to account for resources legally held in trust. All resources of the fund, including any earnings on invested resources, may be used to support the organization as stipulated by the specific trust instrument.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting is related to the timing of the measurements made, regardless of the measurement focus applied.

Accrual

Governmental activities in the government-wide financial statements and the fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note A - Summary of Significant Accounting Policies - Continued

Modified Accrual

Governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt is recognized when due.

Cash and Cash Equivalents

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments

The Town follows GASBS No. 31, Accounting and Reporting of Certain Investments and External Investment Pools. Under GASBS No. 31, certain investments held by governments are reported at their fair value in the balance sheet. Unrealized gains and losses are included in the statement of revenues, expenditures and changes in fund balance.

Inventories

Inventories of supplies are considered to be expenditures at the time of purchase.

Capital Assets

In the government-wide financial statements, capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line method. Estimated useful lives are as follows: land improvements, 20 years; buildings and improvements, 20 to 50 years; infrastructure, 40 to 50 years; and vehicles and equipment, 5 to 30 years.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets are not capitalized and related depreciation is not reported in the fund financial statements.

Vacation and Sick Leave

Under the terms of personnel policies, vacation and sick leave are granted in varying amounts. Accumulated unused sick leave is not payable upon separation and therefore is not included as part of compensated absences. The Town accrues unpaid vacation when earned (or estimated to be earned) by the employee. No liability is recorded for accrued compensated absences at December 31, 2009, the inclusion of which would not be material to the financial statements.

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note A - Summary of Significant Accounting Policies - Continued

Budget

The Town of New Portland's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting, which is consistent with generally accepted accounting principles. The following procedures are followed in establishing budgetary data reflected in the financial statements:

- Early in the second half of the last fiscal year the Town prepared a budget for this fiscal year beginning January 1. The operating budget includes proposed expenditures and the means of financing them.
- A meeting of the inhabitants of the Town of New Portland, Maine was then taken for the purpose of adopting the proposed budget after public notice of the meeting was given.
- The budget was adopted subsequent to passage by the inhabitants of the Town.

The Town does not adopt budgets for special revenue funds.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Interfund Activity

Interfund activity is reported as either loans, reimbursements, or transfers. Loans are reported as interfund loan receivables and payables as appropriate and are subject to elimination upon consolidation in the government-wide presentation. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related costs as a reimbursement. Since not all funds maintain a separate cash account, cash is pooled in the General Fund cash account and activity for individual funds are recorded through the General Fund and each respective individual fund through the recognition of a "due to/due from" as appropriate. The due to/from other funds balances are subject to elimination upon consolidation in the government-wide presentation. All interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note A - Summary of Significant Accounting Policies - Continued

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Debt Issuance Costs

In governmental funds, debt issuance costs are recognized in the current period. For the government-wide financial statements, governmental activity debt issuance costs are amortized over the life of the debt issue.

Revenue Recognition - Property Taxes

The Town's property tax for the current year was levied August 11, 2009, on the assessed value listed as of April 1, 2009, for all real and personal property located in the Town. Taxes were due September 30, 2009. Interest on unpaid taxes commenced on October 1, 2009, at 9% per annum.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as deferred revenues.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$18,627 (1.5%) for the year ended December 31, 2009.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note B - Cash

The Town conducts all its banking transactions with its depository bank.

Custodial Credit Risk - Deposits

At December 31, 2009, the carrying amount of the Town's deposits was \$652,208 and the bank balance was \$675,367. The difference between these balances relates to deposits in transit, outstanding checks and cash on hand at year-end.

Custodial credit risk is the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy on custodial credit risk. At December 31, 2009, \$323,642 of the Town's bank balance of \$675,367 was exposed to credit risk as follows:

Collateralized with securities held by the pledging financial institution	\$ <u>323,642</u>
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Note C - Capital Assets

A summary of capital assets transactions for the year ended December 31, 2009, follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Governmental Activities:				
Non-Depreciable Assets:				
Land	\$ 19,491	\$ -	\$ -	\$ 19,491
Depreciable Assets:				
Land improvements	9,900	-	-	9,900
Buildings and improvements	408,067	-	-	408,067
Vehicles and equipment	484,274	10,759	-	495,033
Totals at Historical Cost	921,732	10,759	-	932,491
Less accumulated depreciation:				
Land improvements	5,940	495	-	6,435
Buildings and improvements	74,913	10,202	-	85,115
Vehicles and equipment	169,911	29,251	-	199,162
Total accumulated depreciation	250,764	39,948	-	290,712
Capital Assets, Net	<u>\$ 670,968</u>	<u>\$ (29,189)</u>	<u>\$ -</u>	<u>\$ 641,779</u>

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note C - Capital Assets - Continued

Depreciation expense was charged to the following functions:

Governmental activities:

General government	\$	2,556
Public safety		36,954
Public works		438
Total governmental activities depreciation expense	\$	<u>39,948</u>

Note D - Interfund Transfers

Interfund transfers for the year ended December 31, 2009 consisted of the following amounts:

Governmental Activities	Transfers <u>In</u>	Transfers <u>Out</u>	Net <u>Transfers</u>
<u>General Fund:</u>			
<i>Other Governmental Funds:</i>			
Special Revenues	\$ 45,000	\$ (57,370)	
Capital Projects	<u>3,746</u>	<u>-</u>	
	<u>48,746</u>	<u>(57,370)</u>	\$ (8,624)
<u>Other Governmental Funds:</u>			
<i>Special Revenues:</i>			
General Fund	57,370	(45,000)	
 <i>Capital Projects:</i>			
General Fund	<u>-</u>	<u>(3,746)</u>	
	<u>57,370</u>	<u>(48,746)</u>	<u>8,624</u>
Total Interfund Transfers	\$ <u>106,116</u>	\$ <u>(106,116)</u>	\$ <u>-</u>

Transfers are used to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note E - Interfund Receivables and Payables

Interfund balances at December 31, 2009, consisted of the following individual fund receivables and payables:

	Receivables <u>Due from</u>	Payables <u>Due to</u>	Net Internal <u>Balances</u>
Governmental Activities			
General Fund:			
Special Revenue Funds:			
Legal fees contingency	\$ 11,090	\$ -	
Fire certification	-	2,729	
Tarring	11,702	-	
Grant matching	-	3,000	
Recreation	205	-	
Fire truck	-	5,000	
DOT roads	-	360	
Grader replacement	-	15,000	
Capital Project Fund:			
Building	<u>3,746</u>	<u>-</u>	
	<u>26,743</u>	<u>26,089</u>	\$ 654
Special Revenue Funds:			
General Fund:			
Legal fees contingency	\$ -	\$ 11,090	
Fire certification	2,729	-	
Tarring	-	11,702	
Grant matching	3,000	-	
Recreation	-	205	
Fire truck	5,000	-	
DOT roads	360	-	
Grader replacement	<u>15,000</u>	<u>-</u>	
	<u>26,089</u>	<u>22,997</u>	3,092
Capital Project Fund:			
General Fund:			
Building	-	3,746	(3,746)
Net Governmental Activities	<u>\$ 52,832</u>	<u>\$ 52,832</u>	<u>\$ -</u>

All interfund balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made.

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note F - Long-Term Debt

Long-term liability activity for the year ended December 31, 2009, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due within One Year</u>
Governmental Activities:					
Bonds and note payable	\$ 201,446	\$ -	\$ 14,277	\$ 187,169	\$ 14,882

At December 31, 2009 long-term debt consisted of the following individual issues:

Bond payable to Rural Development due in annual installments of \$3,746 including interest at 4.5% through October 2028.

\$ 47,140

Bond payable to Rural Development due in annual installments of \$5,993 including interest at 4.5% through October 2030.

80,307

Note payable to Franklin Savings Bank due in annual installments of \$13,629 including interest at 4.5% through September 2014.

59,722
\$ 187,169

The annual requirements to amortize long-term debt are as follows:

<u>Year ending December 31:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 14,882	\$ 8,486	\$ 23,368
2011	15,562	7,807	23,369
2012	16,273	7,095	23,368
2013	17,017	6,351	23,368
2014	17,889	5,574	23,463
2015-2019	27,294	21,400	48,694
2020-2024	34,014	14,681	48,695
2025-2029	38,568	6,311	44,879
2030	5,670	255	5,925
Total	\$ 187,169	\$ 77,960	\$ 265,129

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note G - Designated for Future Year's Expenditures

At December 31, 2009, the following account balances were carried forward:

Insurance	\$ 7,503
Assessing	1,503
Planning board	2,455
Fire department	2,028
Summer roads	11,739
Winter roads	19,249
Water source improvements	5,339
Cemetery improvements	2,095
Animal control	216
Christmas lights	143
General assistance	4,837
EMA	277
TAN interest	4,500
	<u>\$ 61,884</u>

Note H - Expenditures Over Appropriations

The following appropriations were exceeded by actual expenditures:

<u>Appropriations</u>	<u>Excess</u>
Officers' salaries	\$ 2,038
Town office	5,064
Newsletter	106
Audit	350
Abatements	1,806

Notes to Financial Statements - Continued

Town of New Portland, Maine

Note I - Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the Town either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. Currently, the Town participates in several public entity and self-insured risk pools sponsored by the Maine Municipal Association.

Based on the coverage provided by the pools described above, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at December 31, 2009.

Note J - Commitments

The Town has entered into a new contract for winter road sanding and snow removal with an independent contractor for a period of three years beginning September 1, 2009 and ending June 30, 2012. The following schedule summarizes the annual contract payments over the life of the contract.

<u>Contract Year</u>	<u>Consideration</u>
2010	\$ 198,000
2011	198,000
2012	98,667

Independent Auditors' Report on Supplemental Information

**To the Board of Selectmen
Town of New Portland
New Portland, Maine**

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying supplemental information contained in the following schedules for the year ended December 31, 2009, is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Purdy Powers & Company
Professional Association

**Portland, Maine
February 19, 2010**

Combining Balance Sheet
Nonmajor Governmental Funds - Other Governmental Funds

Town of New Portland, Maine

As of December 31, 2009

	Special Revenue	Capital Projects	Permanent Fund	Total Nonmajor Governmental Funds
Assets				
Cash	\$ 180,150	\$ 32,435	\$ 22,766	\$ 235,351
Due from other funds	26,089	-	-	26,089
Total Assets	<u>\$ 206,239</u>	<u>\$ 32,435</u>	<u>\$ 22,766</u>	<u>\$ 261,440</u>
Liabilities and Fund Balances				
Liabilities				
Due to other funds	\$ 22,997	\$ 3,746	\$ -	\$ 26,743
Total Liabilities	22,997	3,746	-	26,743
Fund Balances				
Reserved for:				
Endowments	-	-	1,700	1,700
Unreserved:				
Designated	183,242	28,689	21,066	232,997
Total Fund Balances	<u>183,242</u>	<u>28,689</u>	<u>22,766</u>	<u>234,697</u>
Total Liabilities and Fund Balances	<u>\$ 206,239</u>	<u>\$ 32,435</u>	<u>\$ 22,766</u>	<u>\$ 261,440</u>

See accompanying independent auditors' report on supplemental financial information.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds - Other Governmental Funds**

Town of New Portland, Maine

For the Year Ended December 31, 2009

	Special Revenue	Capital Projects	Permanent Fund	Total Nonmajor Governmental Funds
Revenues				
Intergovernmental	\$ 45,360	\$ -	\$ -	\$ 45,360
Investment income	825	93	282	1,200
Miscellaneous	-	-	-	-
Total Revenues	<u>46,185</u>	<u>93</u>	<u>282</u>	<u>46,560</u>
Expenditures				
Current	<u>48,858</u>	<u>-</u>	<u>-</u>	<u>48,858</u>
Total Expenditures	<u>48,858</u>	<u>-</u>	<u>-</u>	<u>48,858</u>
Revenues Over (Under) Expenditures	(2,673)	93	282	(2,298)
Other Financing Sources (Uses)				
Operating transfers in	57,370	-	-	57,370
Operating transfers out	<u>(45,000)</u>	<u>(3,746)</u>	<u>-</u>	<u>(48,746)</u>
Total Other Sources (Uses)	<u>12,370</u>	<u>(3,746)</u>	<u>-</u>	<u>8,624</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses	9,697	(3,653)	282	6,326
Fund balances at beginning of year	<u>173,545</u>	<u>32,342</u>	<u>22,484</u>	<u>228,371</u>
Fund Balances at End of Year	<u>\$ 183,242</u>	<u>\$ 28,689</u>	<u>\$ 22,766</u>	<u>\$ 234,697</u>

See accompanying independent auditors' report on supplemental financial information.

**Combining Schedule of Revenues, Expenses and Changes in Fund Balances
Special Revenue Funds (1 of 2)**

Town of New Portland, Maine

For the Year Ended December 31, 2009

	Legal Fees Contingency	Fire Certification	Tarring	Grant Matching	Recreation	Fire Truck
Revenues						
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-	-
Interest	35	7	66	27	8	50
Total Revenues	35	7	66	27	8	50
Expenditures						
	11,090	71	21,702	-	205	-
Revenues Over (Under) Expenditures	(11,055)	(64)	(21,636)	27	(197)	50
Other Financing Sources (Uses)						
Operating transfers in	-	2,800	10,000	3,000	-	5,000
Operating transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	2,800	10,000	3,000	-	5,000
Revenues and Other Sources Over (Under) Expenditures and Other Uses	(11,055)	2,736	(11,636)	3,027	(197)	5,050
Fund balances at beginning of year	11,870	2,638	22,767	9,403	2,861	17,370
Fund Balances at End of Year	\$ 815	\$ 5,374	\$ 11,131	\$ 12,430	\$ 2,664	\$ 22,420

See accompanying independent auditors' report on supplemental financial information.

**Combining Schedule of Revenues, Expenses and Changes in Fund Balances
Special Revenue Funds (2 of 2)**

Town of New Portland, Maine

For the Year Ended December 31, 2009

	Micro Filming	Road Grant	TIF Develop	Grader Replacement	Total
Revenues					
Intergovernmental	\$ -	\$ 45,360	\$ -	\$ -	\$ 45,360
Other	-	-	-	-	-
Interest	242	98	292	-	825
Total Revenues	242	45,458	292	-	46,185
Expenditures					
	-	-	15,790	-	48,858
Revenues Over (Under) Expenditures	242	45,458	(15,498)	-	(2,673)
Other Financing Sources (Uses)					
Operating transfers in	-	-	31,570	5,000	57,370
Operating transfers out	-	(45,000)	-	-	(45,000)
Total Other Sources (Uses)	-	(45,000)	31,570	5,000	12,370
Revenues and Other Sources Over (Under) Expenditures and Other Uses	242	458	16,072	5,000	9,697
Fund balances at beginning of year	7,357	33,990	55,289	10,000	173,545
Fund Balances at End of Year	\$ 7,599	\$ 34,448	\$ 71,361	\$ 15,000	\$ 183,242

See accompany independent auditors' report on supplemental financial information.

**Combining Balance Sheet
Permanent Funds - Trust Funds**

Town of New Portland, Maine

As of December 31, 2009

	<u>Cemetery Funds</u>	<u>Ministerial School Fund</u>	<u>Williams Charity</u>	<u>Total</u>
Assets				
Cash	\$ 8,100	\$ 1,005	\$ 13,661	\$ 22,766
Due from other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 8,100</u>	<u>\$ 1,005</u>	<u>\$ 13,661</u>	<u>\$ 22,766</u>
Liabilities and Fund Balances				
Liabilities				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances				
Reserved for endowments	1,700	-	-	1,700
Unreserved - designated	<u>6,400</u>	<u>1,005</u>	<u>13,661</u>	<u>21,066</u>
Total Fund Balances	<u>8,100</u>	<u>1,005</u>	<u>13,661</u>	<u>22,766</u>
Total Liabilities and Fund Balances	<u>\$ 8,100</u>	<u>\$ 1,005</u>	<u>\$ 13,661</u>	<u>\$ 22,766</u>

See accompanying independent auditors' report on supplemental financial information.

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Permanent Fund - Trust Funds**

Town of New Portland, Maine

For the Year Ended December 31, 2009

	<u>Cemetery Funds</u>	<u>Ministerial School Fund</u>	<u>Williams Charity</u>	<u>Total</u>
Revenues				
Principal additions	\$ -	\$ -	\$ -	\$ -
Interest	<u>49</u>	<u>-</u>	<u>233</u>	<u>282</u>
Total Revenues	<u>49</u>	<u>-</u>	<u>233</u>	<u>282</u>
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Over Expenditures	<u>49</u>	<u>-</u>	<u>233</u>	<u>282</u>
Fund balances at beginning of year	<u>8,051</u>	<u>1,005</u>	<u>13,428</u>	<u>22,484</u>
Fund Balances at End of Year	<u>\$ 8,100</u>	<u>\$ 1,005</u>	<u>\$ 13,661</u>	<u>\$ 22,766</u>

See accompanying independent auditors' report on supplemental financial information.

Schedule of Departmental Expenditures (1 of 2)

Town of New Portland, Maine

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Expenditures				
General Government:				
Officers' salaries	\$ 68,350	\$ 68,350	\$ 70,388	\$ (2,038)
Town charges	9,000	9,000	8,911	89
Town office	8,484	8,484	13,548	(5,064)
Social Security	7,340	7,340	7,291	49
Insurance	23,562	23,562	16,059	7,503
Tax assessing	3,794	3,794	2,291	1,503
Tax software	6,513	6,513	6,177	336
MMA	1,496	1,496	1,496	-
Planning Board	2,665	2,665	210	2,455
Newsletter	3,437	3,437	3,543	(106)
Audit	4,650	4,650	5,000	(350)
Miscellaneous	-	-	-	-
Total General Government	<u>139,291</u>	<u>139,291</u>	<u>134,914</u>	<u>4,377</u>
 Public Safety:				
Fire department	42,598	42,598	40,570	2,028
Street lights	4,700	4,700	4,578	122
Animal control	3,575	3,575	3,359	216
Ambulance/rescue	27,460	27,460	27,460	-
Total Public Safety	<u>78,333</u>	<u>78,333</u>	<u>75,967</u>	<u>2,366</u>
 Health and Welfare:				
Transfer station	50,160	50,160	50,160	-
General assistance	6,254	6,254	1,417	4,837
Total Health and Welfare	<u>56,414</u>	<u>56,414</u>	<u>51,577</u>	<u>4,837</u>

See accompanying independent auditors' report on supplemental financial information.

Schedule of Departmental Expenditures (2 of 2)

Town of New Portland, Maine

For the Year Ended December 31, 2009

	Original Budget	Final Budget	Actual	Variance Favorable (Unfavorable)
Public Works:				
Summer roads	120,108	120,108	108,370	11,738
Winter roads	191,023	191,023	171,774	19,249
Total Public Works	<u>311,131</u>	<u>311,131</u>	<u>280,144</u>	<u>30,987</u>
Education:				
MSAD 74	<u>431,728</u>	<u>431,728</u>	<u>431,728</u>	<u>-</u>
Debt Service:				
Principal	14,277	14,277	14,277	-
Interest	13,591	13,591	9,091	4,500
Total Debt Service	<u>27,868</u>	<u>27,868</u>	<u>23,368</u>	<u>4,500</u>
Unclassified:				
County tax	142,662	142,662	135,374	7,288
KVCOG	1,105	1,105	1,105	-
Cemetery headstone maintenance	1,200	1,200	-	1,200
Cemetery maintenance	3,345	3,345	2,450	895
Library	2,500	2,500	2,194	306
Abatements	1	1	1,807	(1,806)
Food cupboard	1,000	1,000	1,000	-
Emergency management	277	277	-	277
Bad debt expense	-	-	-	-
Water source improvements	6,000	6,000	661	5,339
Christmas lights	1,403	1,403	1,260	143
Snowmobile club	11,501	11,501	11,501	-
Total Unclassified	<u>170,994</u>	<u>170,994</u>	<u>157,352</u>	<u>13,642</u>
Total Departmental Expenditures	<u>\$ 1,215,759</u>	<u>\$ 1,215,759</u>	<u>\$ 1,155,050</u>	<u>\$ 60,709</u>

See accompanying independent auditors' report on supplemental financial information.

Schedule of Valuation, Assessment and Collection of Taxes

Town of New Portland, Maine

For the Year Ended December 31, 2009

Valuation

Real estate	\$	56,039,050
Personal property		<u>217,900</u>
Total Valuation	\$	<u>56,256,950</u>

Assessment

Valuation x Rate	\$56,256,950 x .016	\$	900,111
Supplemental taxes			<u>4,599</u>
Total Assessment Charged to Collector		\$	904,710

Collection and Credits

Cash collections	761,912
Tax abatements	<u>1,807</u>
Total Collection and Credits	<u>763,719</u>
2009 Taxes Receivable - December 31, 2009	\$ <u>140,991</u>

See accompanying independent auditors' report on supplemental financial information.